No 175

From 1875.

The Deputy Accountant General
in Mysore.

To

The Offg. Secretary to Chief Commr.,
General Department

Dated 27
Despatched
Received 28 September

## Enclosures No.

General No. 3121
No.

Reports that Rs 338-3-- have been advanced by the Treasury Officer Bangalore District in excess of the amount sanctioned for the purchase of land &c for the Rajah's residence at Bangalore & requests to know whether any further payment may be made —

No 3121

Deputy Accountant General's Office
Bangalore 27 September 1

From

The Deputy Accountant General
of Mysore

To

The Secretary to the Chief Commissioner
General Department

Sir,

With reference to the Chief Commissioner's Proceedings Nos. 1912/89 and 2254/10 dated respectively the 4th & 14th June last, I have the honor to report that on the urgent application of the Deputy Commissioner Bangalore District [redacted] Rupees 338-3-11 has been advanced by the District Treasury Officer in excess of the Rupees 30,000/ sanctioned in the above proceedings for the purchase of land and buildings for the Rajah's residence at Bangalore.

I beg to be informed whether any further payments may be made.

I have the honor to be,
Sir,
Your most Obedient Servant,

Deputy Accountant General

Land Revenue. b. of 1873.

Sls 1-24.

Revenue Board circulars of 1873 and 1874.

Indexed

Dated Bengal

Despatched

Received 28th August

No. 113 Enclosures No.

General No.

No.

Circular orders of the Board of Revenue Lower Provinces

---

For Instn.

Solicitor for Treasd.

DOR

27/8/72

JDM

1873 (L.R.)

File No: 6 of 1873
Serial No: 1-24

Sub:- Revenue Board Circulars of 1873 & 1874

## JULY, 1873.

1873
Rev. Cir.

HON'BLE V. H. SCHALCH.

No. 3.

SECTION 23, Regulation II of 1793, having been repealed by Act XXVI of 1871, clause 18, page 189 of the Board's Rules, is hereby cancelled.

A. MONEY, ESQ., C.B.

No. 4.

IN continuation of Circular Order No. 6 of January 1873, District Officers are informed that, with reference to an enquiry whether Subdivisional Officers might be empowered to sign the certificate comtemplated in the Government notification of 25th March last,* issued under Section 27 of Act VII of 1870 (the Court Fees' Act), the Government has ruled that it will be enough if the Collectors of Districts and the Subdivisional Officers are very careful that all the lower and more commonly used Stamps are *always* available at Subdivisions, so as to obviate the necessity of issuing the required certificate.

2. The Member in Charge now draws the attention of District and Subdivisional Officers to the necessity of strict compliance with the wishes of Government, and requests that Commissioners will at once report any neglect of these orders, should such occur.

* *Vide* page 431 of the Calcutta Gazette, dated 2nd April 1873.

## CIRCULAR ORDER SLIP (No. 3), FEBRUARY, 1873.

A register, shewing the sales of salt by each wholesale and retail trader, in each month, should be kept by the Sub-Divisional Officer in the following form:—

| Month. | Name of Vendor and Locality. | Wholesale Sale. | Retail Sale. |
|---|---|---|---|
| | | | |

3-2-73.

## AUGUST, 1873.

1873
Rev. Cir.

### Hon'ble V. H. Schalch.

No. 1.

As some diversity of practice has occurred in the preparation of Returns Nos. XXXI and XLI, the Member in charge directs that they shall in future be made strictly financial, and not administrative returns, *i.e.*, that sums paid and received *within* the financial year, and those only, shall be entered in them.

### Hon'ble H. L. Dampier.

No. 2.

With advertence to the new Rules for the custody, distribution, and sale of Postage Stamp Labels sanctioned by the Government of India, the following alterations are necessary in the Board's Rules:—

In Section 5, Chapter XXI, page 307, expunge Clause 4, and after the word "time" in Clause 6 add, as a new sentence—For the discount allowable on purchases of Postage Stamps, *vide* Rules published at pages 350—371 of *India Gazette*, dated 12th July 1873.

No. 3.

The attention of Divisional and District Officers is drawn to the following Resolution by the Government of India, in the Financial Department, No. 1763, dated 24th July 1873, regarding the cancellation of adhesive Court Fee Stamps, and they

1873 Rev. Cir.

are requested to see that the orders of Government are invariably carried out:—

The Governor-General in Council has recently had under consideration the best method of cancelling adhesive Court Fee Labels, so that they may not be fraudulently used again.

2. Under Act VII of 1870, Section 30, Court Fee Labels are cancelled by punching out the figure head. But this does not perhaps afford sufficient protection, and pending further consideration of the subject, the Governor-General in Council directs that the record-keeper of every Court shall, when a case is decided, and the record consigned to his custody, punch a second hole in each label, distinct from the first, and note the date of his doing so at the same time. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature.

12. Security bonds given on plain paper by ministerial officers are exempted from payment of registration fees. 1-1-73.

1.—The Covenanted and Uncovenanted Absentee Regulations are contained in 'the Civil Leave Code,' being the Notification of the Government of India, Financial Department, No. 2008, dated 14th March 1872, with subsequent amendments published under the same authority. 3-1-73.

Half pay is allowed to peons. 3-1-73.

Section 3, Supplement F of the Civil Leave Code. 3-1-73.

Sections 5 and 7, Supplement F of the Code. 3-1-73.

17A.—In all cases referred to the Court under Section 15, the Government Pleader should, under Section 23, be instructed to appear and state the cause on the part of Government to the Court. 4-1-73.

Inspector. 5-1-73.

January, 1873

Rev. Cir.

No. 3.

THE following alterations are made in Section VII, Chapter VI, Board's Rules—

Clause 1.—Substitute for this Clause "The Covenanted and "Uncovenanted Absentee Regulations are contained in 'the Civil "Leave Code,' being the Notification of the Government of "India, Financial Department, No. 2008, dated 14th March "1872, with subsequent amendments published under the same "authority."

Clause 5.—For the words "The Government of India have authorised the grant of half-pay to peons," substitute "Half-pay is allowed to peons," and strike out from the words "and the Government of Bengal" to the end of the Clause.

Clause 6, para. 1.—For the words "under Section 11..... April 1864," substitute "Section 3, Supplement F of the Civil Leave Code."

Clause 6, para. 2.—For the words "under Section 12..... April 1864," substitute "Sections 5 and 7, Supplement F of the Code."

Clause 7.—This Clause is cancelled, the form prescribed in it being superseded by that given in Section 15 (*b*. 1), Supplement F of the Code.

---

No. 4.

THE following is added as para. 17A of the instructions for the administration of Act X of 1870—

17A.—In all cases referred to the Court under Section 15, the Government Pleader should under Section 23 be instructed to appear and state the cause on the part of Government to the Court.

---

A. MONEY, ESQ., C.B.

---

No. 5.

IT appears desirable that Inspectors of Police should share in the special rewards granted by the Board of Revenue in cases

# REVENUE CIRCULARS.

## JANUARY, 1873.



THE HON'BLE V. H. SCHALCH.

### No. 1.

THE following is added as Rule 12, Section V, Chapter VI, page 121, Board's Rules—

"Security bonds given on plain paper by ministerial officers are exempted from payment of registration fees."

### No. 2.

THE Board have noticed the existence of a common impression among local officers that, when parties interested in land to be taken up under Act X of 1870 make no demur to the acquisition, or any distinct claim to the additional compensation authorised under Section 42, such acquisition should not be considered compulsory, and therefore no additional compensation should be awarded.

2. The Member in charge desires to impress upon all officers engaged in land acquisition proceedings that it is a presumption of law, and not of fact, that the surrender of land acquired under Act X of 1870 is compulsory. The additional compensation of 15 per cent. should therefore be paid in all cases, except where under special agreement the parties have accepted a lump sum, and distinctly waived or included therein the claim to any additional compensation under Section 42. In all such cases the agreement must be taken in writing, and filed with the proceedings.

## FEBRUARY, 1873.



A. Money, Esq., C.B.

No. 3.

From the reports received on the working of Circular-Order No. 10 of June 1872, in the districts within the saliferous tracts, it appears that generally the orders then issued have worked well. To render the new rule more completely sucessful, the following addition is now made to Rule XL of the Salt Manual. "A register, shewing the sales of salt by each wholesale and retail trader, in each month, should be kept by the Sub-Divisional Officer in the following form:—"

| Month. | Name of Vendor and Locality. | Wholesale Sale. | Retail Sale. |
|---|---|---|---|
| | | | |

No. 4.

The attention of the Member in Charge has lately been drawn to the marked inattention of the Police, in certain cases, to their duty in checking dealings in illicit spirits. The District Officers, who are now the direct heads of the Police, should adopt measures to stop effectually this neglect of duty. Where these illicit dealings prevail to any extent, the Police can scarcely remain in ignorance, and silence on their part must generally arise from their connivance in the offence.

February, 1873.
REV. CIR.

2. Under the Sudder Distillery system there is great temptation to illicit distillation, and the interests of every seller and consumer of liquor are opposed to those of Government. Any money spent in purchasing the pretended ignorance of those whose duty it is to detect and prevent illicit distillation, is money profitably laid out by the illicit distiller. Under these circumstances it is impossible to secure due watchfulness and attention on the part of the Police, unless they feel that where the absence of these may be reasonably inferred punishment will follow.

3. If therefore the Police are made clearly to understand that whenever the existence of illicit distillation is discovered through other agency than theirs, they will be put on their defence for neglect, and that punishment will follow unless they can clear themselves, a stronger blow will be struck at this system of fraud upon the revenue than in any other way. The Member in Charge trusts that each District Officer will make every Inspector and Sub-Inspector answerable that illicit distillation does not go on within his beat; whilst at the same time the authority given by the law to award handsome rewards to informers and apprehenders should be always liberally exercised.

1873.

Board of Revenue

~~Branch~~

Registered

R.

atched

20th July 1873.

closures No.

al No.
No. } 18

Circular Order
of Revenue

C. 26.

1873. No. 52.

From

To Board of Revenue
Madras

Dated

Despatched

Received

Enclosures No.

General No. } 18
No. }

Revenue Circulars
of February 1873 on the
subject of Salt and illicit
distillation of Spirits -

of non-realization of fines imposed under the Excise and Opium Laws. The following alteration is therefore made in the Board's Rules:—

*Clause* 3 *of para.* 7 *at page* 114.
For "Sub-Inspector," substitute "Inspector."

---

No. 6.

Some officers have represented that there is a difficulty in giving full effect, at Sub-Divisons and Moonsiffees, to the order contained in the Government Notification of 1st July* last, issued under Section 27 of Act VII of 1870 (the Court Fees' Act), which rules that, when a single stamp can be used as the exact stamp required to denote a fee, it should be so used, unless the Collector certifies that no such single stamp is in stock. The Member in charge desires, therefore, that all District Officers will impress on stamp-vendors the necessity of taking for sale a sufficient stock of stamps of the higher values required in suits in Moonsiffs' Courts, and to warn them that, if they do not keep up a proper stock of Court fees' stamps to meet the public demand, it will be necessary to cancel their licenses.

* *Vide* page 2 of the *Calcutta Gazette*, dated 3rd July 1872.

18.2.73.—

To Dr Stein with reference
to C.C. Grievances
orders —

19.2.73.

Returned with thanks

2.4.73.

# FEBRUARY, 1873.



## HON'BLE V. H. SCHALCH.

### No. 1.

As it appears from several communications received in this Office that the object of the Towjih Statement, recently circulated, has been misunderstood by several Revenue Officers, Collectors are informed that this Statement is not intended to supersede Return No. X, but to facilitate the preparation of it. It need not be employed at all unless it is found useful.

## A. MONEY, ESQ., C.B.

### No. 2.

To secure the immediate payment of rewards in cases where fines are not at once realized from offenders against the opium laws, the Government has now authorized the Magistrate of every District to pay to informers and apprehenders in such cases the rewards adjudged, up to the amount of Rs. 100, from the public funds, as soon as the case has been decided. Should payment of any larger reward appear called for, reference should be made by the Magistrate to the Opium Agent. The present Rule 5 F, Section XVIII, Chapter V, page 81, Board's Rules, is, therefore, cancelled, and the following amended rules are substituted :—

5F. When fines, &c., are not immediately realized, the Magistrate is authorized to disburse at once rewards up to the amount of Rs. 100, taking the payee's receipt, and disposing of the receipted bill as provided for in the preceding rule.

5G. Where a larger reward than Rs. 100 is adjudged, the Magistrate should apply to the Opium Agent for authority to

February, 1873
Rev. Cir.

make the payment, with a full statement of the circumstances of the case, and of his reasons for recommending a reward of more than Rs. 100, together with a bill for the amount proposed to be disbursed, drawn up in the prescribed form. On receiving the Agent's sanction, with the bill duly countersigned, the Magistrate should pay the amount, and forward the bill to the Accountant-General as a voucher, duly receipted by the payee.

5H. The Magistrate should submit to the Agent a monthly statement of all rewards paid under his direct order, sending up at the same time, when available,—that is, when not wanted for an appeal,—the records of the case, so that the latter may make the regular necessary adjustment against the Budget grant for the year, and keep the expenditure within the fixed limits. When the records cannot be sent, a short report, with the reasons for the amount of reward given, should be forwarded.

# Sub-Voucher to Contingent Bills.

# CIRCULAR No. 45.

AUDIT DEPARTMENT.

Fort Saint George,
**Accountant General's Office,**
21*st February* 1873.

FORWARDED to all Disbursing Officers and Authorities countersigning Contingent Bills, with a request that the new form of Certificate may be introduced from next month.

W. DONALD,
*Offg. Deputy Accountant General.*

No. 842.

GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

**Accounts.**

FORT WILLIAM, *the 7th February* 1873.

RESOLUTION.—In modification of the orders of 8th October 1872, the Governor General in Council is pleased to rule that certificates shall be attached to bills for contingent charges as follows :—

*Certificate by a Disbursing Officer.*—"I hereby certify that the amount of every charge made in this bill has been actually paid to the person to whom it was due. A receipt,

(when it was possible to obtain one, and, when it was not possible, a voucher,) for each item is attached to this bill."

*Certificate by a countersigning Officer.*—"I hereby certify that, in support of every charge made in this bill, a receipt or other voucher in proper form has been given to me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I have personally ascertained that the receipts and vouchers for all other items are in proper form and order, and that they have been so cancelled that they cannot again be used to support claims against the Government."

(Signed) R. B. CHAPMAN,
*Secy. to the Govt. of India.*

(True Copy.)

D. TEAGIAH,
*Asst. to the Accountant General.*

We have submitted
I think
Mrs Arnold
3/4
Yes attached
To Duffus
3-3-7
Noted
8.6.?
7/3/73

5F. When fines, &c., are not immediately realized, the Magistrate is authorized to disburse at once rewards up to the amount of Rs. 100, taking the payee's receipt, and disposing of the receipted bill as provided for in the preceding rule.

5G. Where a larger reward than Rs. 100 is adjudged, the Magistrate should apply to the Opium Agent for authority to make the payment, with a full statement of the circumstances of the case, and of his reasons for recommending a reward of more than Rs. 100, together with a bill for the amount proposed to be disbursed, drawn up in the prescribed form. On receiving the Agent's sanction, with the bill duly countersigned, the Magistrate should pay the amount, and forward the bill to the Accountant-General as a voucher, duly receipted by the payee.

5H. The Magistrate shouldsubmit to the Agent a monthly statement of all rewards paid under his direct order, sending up at the same time, when availble,—that is, when not wanted for an appeal,—the records ofthe case, so that the latter may make the regular necessary ajustment against the Budget grant for the year, and keep he expenditure within the fixed limits. When the records canot be sent, a short report, with the reasons for the amount of reward given, should be forwarded. 2-2-73.

C.P. 294

1013.

From The Board of Revenue

To

Dated

Despatched

Received 23d Sept.

**Enclosures No.**

General No.

No.

Circular order
Sl. 8 (Nr. 13), August 1873

Ex Duplicate.
23-9-73.

August, 1873

Rev. Cir.

No. 5.

Discrepancies between the Quarterly Statements of Land Revenue Receipts submitted to the Board by the Accountant-General and the figures of Return No. X have, in several instances, been traced to the fact that estates upon which revenue had been paid in advance into the treasury of one district, had, before the instalments which such advance was intended to meet fell due, been transferred to the Revenue Roll of another district. To obviate the necessity of calling for frequent explanations, the Member in charge directs that, whenever any such payments in advance stand to the credit of an estate at the time of transfer, the transferring Collector shall, in all cases, carefully notify to the Collectors of the districts to which the mehals have been transferred the exact position of each mehal in regard to realization of revenue. And the exact facts as regard such transferred mehals should be noticed in the Return No. X both for the district from, and the district to, which they are transferred.

---

No. 6.

The Member in charge requests that District Officers, when submitting their final reports in connection with cases under the Land Acquisition Act X of 1870, will be careful to note in column 3 of Appendix F whether the general notice required under Section 9 of the Act has been issued.

## AUGUST, 1873.



HON'BLE V. H. SCHALCH.

No. 4.

THE following alterations are to be made in Circular Order No. 8 of April last—

Under heading *e*, "Government Estates under farming leases," for "farming" substitute "temporary."

For the first clause of the *N.B.*, substitute—

"Under present Rules all Government Estates, settled for terms of years with purchasers of the proprietary right, pass out of the category of Government Estates, and become the property of the settlement-holders. Such estates will, therefore, be included under Class *c*.

"All Government Estates, settled for terms of years with persons to whom the proprietary right has not been transferred by sale, even though the right to conditional re-settlement has been conceded to the settlement-holders, must be regarded as temporarily settled estates, and be included in Class *e*. This class will also, of course, include Government Estates settled in farm,—*i.e.*, for a definite term, without the concession to the settlement-holder of a right to re-settlement."

It will be necessary for Collectors to revise their Quarterly Returns No. X for the first quarter of 1873-74, in accordance with the above instructions.

The Superintendent of Stationery will be directed to issue revised forms and slips, but meanwhile the necessary alterations must be made in manuscript in the forms and slips already supplied.

No. 1

From 1873

To

Dated 21st July 73

Despatched

Received 3rd March

**Enclosures No.**

General No. } 18
No.

Sub Accounts to Contingencies
Bills Circular No. 45.

L.R. 6-73-1

5

Rec'd 5/3/73

C-26.

1873.

From The Superintendent

To Board of Revenue
Calcutta.

Dated.

Despatched

Received 1st Oct.

Enclosures No.

General No.

No.

Revenue Circulars
No. 1 of 1873.

September, 1873 — Rev. Cir. 4

recommended for investment with powers under Act X of 1870, unless the Collector to whom such officer is subordinate is satisfied that he is well acquainted with the provisions of that law and the rules promulgated thereunder.

---

No. 4.

THE following extract from the orders of the Government of India, No. 317, of 12th August 1873, is published for the information of Commissioners as Courts of Wards—

*Para.* 3.—"As regards Wards' estates His Excellency in "Council considers that, when such an estate, which is in a "solvent condition, is being administered by Government officers, "whatever sum it is found possible to set aside for educational "purposes should be employed in supplying the recognized "needs of simple primary education to the poorer classes resi- "dent on the estate; but it is not within the competency of "Government, in its character of trustee, to make any educational "arrangements supported from the funds of the trust which shall "be of a permanent character, or binding upon the Ward after "the estate shall have passed out of the hands of Government."

---

No. 5.

IN modification of Circular Order No. 6, of May 1872, District Officers are hereby informed, that notices of relinquishment and notices of enhancement, served by orders of the Collector, under Sections 14 and 20, Act VIII (B.C.) 1869, should be shewn, each class under a separate head of its own, in Return No. VIII.

The Superintendent of Stationery will be directed to issue revised forms of the Return, but, meanwhile, the additional headings must be entered in manuscript in the forms now in use.

---

## SEPTEMBER, 1873.

1873
REV. CIR.

HON'BLE V. H. SCHALCH.

### No. 1.

WITH a view to obviate frequent references which the Accountant-General now finds it necessary to make, District Officers are requested, in future, when submitting their final proceedings in connection with the acquisition of lands taken up for public purposes under Act X of 1870, to furnish, on the reverse of Appendix I, the numbers and dates of vouchers on which the amounts of compensation, &c., shewn therein have been drawn from the Treasury.

### No. 2.

IN continuation of the Board's Circular Orders marginally cited, District Officers are requested, in future, when submitting their annual report on the working of the Indian Coinage Act, to shew the treatment of 4-anna and 2-anna pieces under clause 1*d* of the revised rules, published with the Circular Order of November 1872, separately from the treatment of pieces of higher value.

No. 8 of Augt. 1871.
No. 7 of Novr. 1872.

### No. 3.

A CASE has recently come before the notice of the Member in Charge, in which a Deputy Collector, entrusted with the conduct of the operations for acquiring certain land for public purposes, was shewn to have utterly disregarded the procedure prescribed. The Member in Charge desires, therefore, that no officer may be

# CIRCULAR ORDER SLIP (No.

temporary

Under present Rules all Government
of years with purchasers of the propri
the category of Government Estates, a
of the settlement-holders. Such estates w
under Class *c*.

All Government Estates, settled for
persons to whom the proprietary right l
by sale, even though the right to conditi
been conceded to the settlement-holders,
temporarily settled estates, and be incl
class will also, of course, include Governm
farm,—*i.e.*, for a definite term, without
settlement-holder of a right to re-settlemen

# OCTOBER, 1873.

1873
REV. CIR.

HON'BLE V. H. SCHALCH.

*Errata.*

*At page* 131, *line* 22 *of para.* 198 *of the Memo. on the Revenue Administration of Bengal, for* "*states*," *read* "*estates*."

*Page* 133, *line* 10 *of para.* 200, *for* "*Provinces*," *read* "*Lower Provinces*."

*Page* 140, *line* 5 *of para.* 209, *for* "*all*," *read* "*an*."

No. 4.

THE question having been raised as to the proper mode of exhibiting, in Return No. XXXI, the financial position of such portions of a ward's estate as may be or may have been leased out under the arrangement known in Behar as zar-i-peshgi, whereby a creditor is placed in possession of a certain tract rent-free till he shall have recouped himself for a loan to the estate, the Member in charge is pleased to issue the following instructions on the subject.

For the purposes of Table I of the Return, the portion of the estate affected by each transaction of the kind described should be treated as a separate estate or tenure and entered in a separate and separately numbered series $A_1$, or $B_1$, according as it would fall under heading A or B if not leased out in zar-i-peshgi.

If the whole of an estate borne upon the revenue-roll of the district, or the whole of a revenue-free estate, or of an estate or tenure leased from a private proprietor, be so treated, there will be no difficulty in filling up Table I for such estate or tenure. But if only a portion of an estate or tenure be so pledged, it will be necessary to divide such estate or tenure into two parts, one of which will appear under the head A, or B, the other

October, 1873 — Rev. Cir.

under $A_1$, or $B_1$. In this case the revenue or rent due *from* such estate or tenure should also be divided into two portions, so that the revenue or rent due from the portion shewn under heading $A_1$ or $B_1$, shall bear the same ratio to that due from the whole estate or tenure as the income of the portion bears to the income of the whole. The factors necessary to work the proportion must be known to the Collector, for in the case of an estate borne on the revenue-roll the taujîh, or, in case of a tenure leased from a private proprietor, the deed of lease, will shew the whole revenue or rent, the accounts of the estate will shew the income of the unpledged portion, and the zar-i-peshgi deed will shew the income of the portions made over to the zar-i-peshgidar.

The entries in columns 2—9, inclusive, of Table I will all have to be distributed in these proportions.

In Table IV debts incurred on the security of zar-i-peshgi leases should be entered under a separate heading B, and thus shewn separately from other debts, which would be entered under head A. The parenthetical instruction against XIV, Table VI, should accordingly now run "(Table IV, heading A, columns 6 and 7)."

Each zar-i-peshgi lease should be noticed in the explanation, and the tenures or estates affected by it named, the term and conditions of the lease being also stated.

---

## No. 5.

In submitting explanations of remissions of revenue in Table IV of Return No. X, District Officers are requested to specify separately, in future, the amount of revenue written off as a matter of right, and the amount remitted as a matter of grace. The former should comprise remissions granted under any law in force for the time being, or under existing orders of Government or under written agreements held by the parties concerned, while the latter should include the amounts remitted for such causes as deterioration of land, insolvency of farmers, or death or desertion of ryots, and full explanations in these instances should always be furnished.

No. 6.

October, 1873

Rev. Cir.

In continuation of Circular Order No. 2 of August 1872, the Member in charge is pleased to rule that, in effecting the partition of an estate less than 100 acres in extent, District Officers may incur any necessary expenditure on account of establishment not exceeding the charge (Rs. 36) laid down in the Circular Order cited above, as the maximum for an estate of 100 acres.

---

No. 7.

The following addition and correction are made in the Board's Rules—

Clause 12, Section IV, Chapter VI, page 119, after the word "employed," add "or in any other District."

Section IV, Chapter XIV, page 225, in the heading of Register No. 71, erase the words "in the District."

1/C 26

From 187 3.
Superintt of the Board of Revenue Lower Provinces.

To

Dated Nov. 2.

Despatched

Received 27th Nov. 1873.

**Enclosures No.**

General No.

No.

Forwards two Copies of Revenue Circulars for October, 1873.

Two may be returned to the Records of the Police - Three are kept here - 1/12/73

at once invest the amount of compensation awarded by him in Government securities. In all cases of reference under Section 38, and in cases of reference under Sections 15 or 43, in which the Collector's award shall be confirmed by the Court, no interest on the amount so invested shall be allowed in addition to that due on the investment. Whenever, in a case of reference under Sections 15 or 43, a higher sum than was awarded by the Collector shall be awarded by the Court, the Collector shall pay to the persons entitled to receive it the difference between the amount of interest which may have accumulated on the Government securities from the date of investment, and the amount of interest calculated at six per cent. under Section 42 of the Act, from the date of the taking possession of the land.

---

HON'BLE H. L. DAMPIER.

---

No. 3.

IN continuation of Circular Order No. 3 for August last, and under instructions from Government, heads of all offices in which stamps are used or filed are required to cause an occasional inspection to be made of documents that have been filed, in order to ascertain that the stamps have been properly punched and defaced, and have not been subsequently removed from the documents on which they were used. The inspection should be made at least once a quarter.

2. If the hole which is first punched on a used stamp be round, the second hole, which is to be punched on it under Circular Order No. 3 of 3rd August last, should be either square or triangular.

1873.

From The Board of Revenue

To Lower Provinces

Bangalore

Dated

Despatched

Received

Enclosures No.

General No.

No.

Forward Revenue Circulars of the Board

for no remarks.

Sd/-

11/12/73

Sd/-

Sd/-

Sd/-

To Dr. Hunter.

Sd/-

10-12-73

I have read the rules and with the exception of Dr. 4 which requires some consideration and Dr. 8 may be otherwise directed in the course, the rest

Rd/11/12/73

October, 1873
Rev. Cir.

rules will, accordingly, have the force of law, *vide Calcutta Gazette* of 10th September 1873, page 1059—

Rule IX.—On the date on which payment of compensation in any case may become due under Section 41 of the Act, the Collector shall tender the amount to such of the persons entitled to receive it as may be present at his office in person or by agent duly authorized to receive the same. Should any such person be absent and have no authorized agent at the Collector's Court, the Collector shall serve a notice upon him, calling upon him to attend in person, or by agent, within one week of his receipt of the notice, to receive the amount due to him; and warning him that, on failure to appear, the money will be invested in Government securities, and that no interest will be allowed in excess of the interest payable on such securities. Should such person neglect to appear within the time specified, the Collector shall, on being satisfied of the due service of the notice, invest the amount of the compensation-money due to such person in Government securities, and hold the same in deposit, until the amount shall be applied for by the person entitled to it.

On the application of such person, the Collector shall make over the Government securities to him, or shall sell the securities and make over the amount realized to him, and at the same time pay to him any cash balance which has been too small for investment, together with interest on such balance calculated at four per cent. The Collector shall follow the same course in regard to any compensation-money which may be refused by a person entitled to receive it, provided that such investment shall be limited to even sums of Rs. 500, or multiples of Rs. 500. The amount of compensation, if less than Rs. 500, and any fractional parts, if the compensation is above that sum, shall be held by the Collector in deposit, bearing interest at four per cent.

Rule X.—From and after the date of investment of compensation-money under the last preceding rule, no interest on the amount so invested shall be allowed in addition to that due on the said securities.

Rule XI.—Similarly, when a Collector has referred a case to the Civil Court under Sections 15, 38, or 43 of the Act, he shall

# OCTOBER, 1873.



HON'BLE V. H. SCHALCH.

*Errata.*

*In the foot note of page* 36 *of the Memo. on the Revenue Administration of Bengal, lately distributed by the Board, for* "1857," *read* "1837."

*Page* 38, *para.* 45, *line* 2, *for* "*rather more than* 1900," *read* "*about* 720."

*Page* 124, *line* 19, *transfer the word* "*Company*" *to the next line after the word* "*Dock.*"

*Appendix, page xvii, line* 21, *for* "*copsuloris,*" *read* "*capsularis.*"

„ *page xviii, line* 14, *for* "*aculiata,*" *read* "*aculeata.*"

„ *page xviii, line* 36, *for* "*muerba,*" *read* "*murba.*"

„ *page xix, line* 16, *for* "*Limun,*" *read* "*Linum.*"

## No. 1.

ALL reports and orders connected with island formations, which have been taken possession of by Government under Act IV (B.C.) of 1868, should be treated as confidential. Divisional and District Officers are, accordingly, prohibited from granting copies of such communications to private individuals without first obtaining the orders of the Board.

## No. 2.

To the rules already made and promulgated by the Government of Bengal under the provisions of Section 59 of Act X, 1870 (the Land Acquisition Act), the following additions have now, by the same authority, been made; and these additional

## NOVEMBER, 1873.

1873
Rev. Cir.

HON'BLE V. H. SCHALCH.

No. 1.

FROM Clause 4, Section VI, Chapter XIII of the Board's Rules, omit the words—"The copies may be on unstamped paper, but cannot be authenticated with reference to Article 32, Schedule A, Act X of 1862," and substitute the following—"The copies must be on stamped paper under Clause 9 of Schedule I of the Court Fees' Act VII of 1870, and the words composing such writing as they contain must be computed in order that the copies may be made on stamped paper of proper value."

No. 2.

THE Government of India having directed the discontinuance of the annual report on the working of the rules for carrying out the provisions of the Indian Coinage Act (XXIII of 1870), and directed the submission in future of half-yearly returns, District Officers are hereby informed that a half-yearly report should be submitted in the same form and giving the same information as the annual one prescribed by the Board's Circular Order No. 8 of August 1871, supplemented by Circular Order No. 2 of September 1873. The report for the first half of the calendar year 1873 should be submitted at once, and that for the second half as soon after the year closes as possible.

No. 3

THE following addition is made to Clause 1, Section 12, Chapter VIII of the Board's Rules—

"But in Assam and Chota Nagpore, the revenue of lands within the limits of a sub-division may be paid into the sub-divisional treasury."

November, 1873

Rev. Cir.

No. 4.

In the Resolution upon the Board's Land Revenue Report for 1872-73, His Honor the Lieutenant-Governor, has recorded the following observations on the subject of the working of the provisions of Act XI, 1859, for the realization of revenue by sale of estates—

"13. Paragraph 53 of the present report shows that no less "than 762 estates were sold for arrears of revenue during the "year under review. The Lieutenant-Governor would here "take the opportunity to express his dissent from the broad "statement (paragraph 116 of the memorandum) that 'there "'can be no manner of doubt that, on the whole, the working of "'the Sale Law has been most beneficial and satisfactory.' "Paragraph 115 of the memorandum seems to show that estates "often go to sale for what the Lieutenant-Governor must think "illegitimate reasons; and he wholly doubts the advantage set "forth in paragraph 118 of the memorandum, of giving "proprietors, who take advantage of the Sale Law, the means of "realizing the very highest value for a property which would "not fairly sell for so much. The enhanced price in fact is "gained because the sale of an estate for arrears of revenue "obliterates and defeats many private rights and liens on the "land sold. It amounts to creating an Encumbered Estates "Court at the option of the present possessors and for their "benefit only. The Lieutenant-Governor doubts if such "stringent sale laws are now required. At any rate he records "these remarks as a caution against the broad statement that "'there can be no manner of doubt' regarding the conclusions "summed up at paragraph 123 of the memorandum."

The Member in charge desires, therefore, that every care may be taken to watch and record, as far as they can be ascertained, the true causes which lead to sales of estates for arrears of revenue; and with that view directs that, at the time of sale, a note should be appended to the sale papers of each estate sold for arrears of revenue showing the probable cause of sale, whether such cause be diluvion, quarrels among sharers or other circumstance. The notes thus recorded at the time each

Collector should analyse when noticing the subject of sales for arrears of revenue in his annual Land Revenue Report. November, 1873 — Rev. Cir.

---

No. 5.

Clauses 2 and 3, paragraph 2, Section XII, page 155 of the Board's Rules, are amended as follows—

2. In addition to the amount of revenue, a fee of two annas on each hundred rupees or fraction thereof to be charged up to Rs. 500, and one rupee upon any larger sum up to Rs. 1,000 and for every further fraction of Rs. 1,000.

*Note.*—The Railway Companies are exempted from this charge when they have to remit rents of C. Class lands.

3. Only one such receipt is to be granted to one remitter for each instalment; the particulars of the properties on account of which the remittance is made must be carefully detailed on the reverse, and the form filled up thus—

Received from A. B., on account of C. D., proprietor, the sum of Rs. on account of land-revenue demands to be transferred to his credit under land-revenue, as per particulars on reverse, at the Treasury.

---

No. 6.

The Government having directed the discontinuance of the Board's Land Revenue Preliminary Report, Return No. XXVIII has been amalgamated with Return No. XLI. An amended form of the latter return will hereafter be supplied by the Superintendent of Stationery to all District Officers. This return must be carefully filled up and submitted to the Board on the due date.

Return No. XXVIII should be expunged from the "list of returns" at page 262 of the Board's Rules.

---

The copies must be on stamped paper under Clause 9 of Schedule I of the Court Fees' Act VII of 1870, and the words composing such writing as they contain must be computed in order that the copies may be made on stamped paper of proper value. 1-11-73.

but in Assam and Chota Nagpore, the revenue of lands within the limits of a sub-division may be paid into the sub-divisional treasury. 3-11-73.

2. In addition to the amount of revenue, a fee of two annas on each hundred rupees or fraction thereof to be charged up to Rs. 500, and one rupee upon any larger sum up to Rs. 1,000 and for every further fraction of Rs. 1,000.

*Note.*—The Railway Companies are exempted from this charge when they have to remit rents of C. Class lands.

3. Only one such receipt is to be granted to one remitter for each instalment; the particulars of the properties on account of which the remittance is made must be carefully detailed on the reverse, and the form filled up thus—

Received from A.B., on account of C.D., proprietor, the sum of Rs. on account of land-revenue demands to be transferred to his credit under land-revenue as per particulars on reverse, at the Treasury. 5-11-73.

No. 506

1873.

*From* The Board of Revenue

*To* Lower Provinces
Bengal

*Dated*

*Despatched*

*Received* 23 Dec.
Ref. 23.

**Enclosures No.**

*General No.*
*No.*

Forwards Revenue
circulars of the Board
of Revenue

To Duplin
23-12-73

Dec
10/73

## SECTION VII.

*Annual Land Revenue Report.*

1. Each Commissioner's divisional report should begin by giving a memorandum of the date of the district reports and the date of their receipt.

2. This and any other preliminary matters which it may be necessary to touch upon, having been briefly disposed of, the report should proceed to its first main section, *settlement and collection of land revenue.*

3. Under this head should be described the classification of estates, according to the four-fold* division laid down by Government, the relative predominance of the several classes being noticed. Any important changes in the revenue-roll, whether within any class, or between class and class, should be accounted for. The state of the collections should then be briefly noticed. It is not necessary to go into every detail of arrear, real or factitious. The statements from each district enable the Board to analyse these. But any arrears of moment should be explained, and the state of collections in estates belonging to each of the four classes should be compared. Under this head, too, the balances of Government revenue on Wards' and attached estates should be commented on and explained. Here also should be noticed the remissions allowed; those written off as a matter of grace, as distinguished from those claimable as a matter of right, being fully accounted for (*vide* Circular Order No. 5 of October 1873). Irrigation, so far as it need be noticed in the land revenue report, should form a sub-head of this section. It must be borne in mind that in supplying the particulars required by this paragraph, it will not be necessary to give information that is apparent on the face of Return No. X. Statistics as such should be excluded; but any special features of the year's operations may be illustrated by figures. This, however, can be done without the lengthy analysis of demands, collections, and balances at present given.

* 1. Permanently-settled estates.
2. Estates, the property of individuals, temporarily settled.
3. Government estates.
4. Ryotwari tracts.

4. Then should follow an account of the settlements in progress, with any observations that may suggest themselves as to the rates of settlement, the term, the persons settled with, the rights of tenants, and, generally, the policy pursued. Here also may be noticed any peculiarities in regard to malikana allowances.

5. Next should be noticed the management of Government estates held under khass management, and of ryotwari tracts. It has already been laid down that Government estates, which yield no rent, should nevertheless be included in Return XLI. Where there are many such unassessed estates, the causes of non-settlement should be explained. The working of tahsildari and other establishments of the kind should be specially reported on, as also the efficiency for this portion of their work of the recently sanctioned sub-divisional establishments of sub-deputies, kanungos, and surveyors, with their subordinates. Here, too, will be the place to introduce any remarks on local peculiarities of settlement or tenure.

6. So far of the first main section. The subjects noted in the margin should then be separately noticed in the order in which they are numbered, but only so far as illustrated by the figures of the year. It will not be necessary in each annual report to repeat *de novo* facts, or discussions of facts, already fully on record. The causes which have led to estates coming to the hammer during the year, should, as far as possible, be explained. Under the head of Partitions, all cases pending more than two years should be noticed and accounted for.

2. Registration of estates.
3. Operation of the sale-laws.
4. Partition of estates.
5. Redemption of land revenue.

7. The subjects marginally named should then be noticed each in a separate section. The management by Collectors of cases under Act X of 1870 should be specially commented upon. Under the head of rent-laws, in districts where Act X of 1859 is no longer in force, it will be necessary to detail any facts connected with the service of notices of enhancement or relinquishment, and this will be the place for any observation on the general relations between landlords and tenants. Circular Order No. 5, September 1873, prescribes the maintenace of an accurate record of notices of enhancement and relinquishment issued under Act VIII (B.C.) of 1869.

6. Acquisition of land for public purposes.
7. Settlement of waste lands.
8. Kanungos and patwaris.
9. Zemindari cesses.
10. Fractional payments of rent.
11. Rent-laws.

8. The report should conclude by noticing the minor subjects specified in the margin, the standing orders on which are here for convenience collected and republished.

12. Office inspections.
13. Securities and transfer of ministerial officers.
14. Sub-divisional treasuries.
15. Records.
16. Merits of officers.

9. Circular Order No. 8 of August 1870 thus lays down the instructions for district office inspections—

Office inspections.

"With a view to ensuring a more careful supervision by District Officers of the details of office management, the Board direct that in future every District Officer shall make a half-yearly inspection

of all branches of his office, guiding his enquiries by the rules, so far as they are applicable, contained in Clauses 2 to 17, pages 174, 175, Board's Rules, which point out the principles on which Commissioners' inspections are to be conducted.

"Each District Officer will report the result of his examination in detail to the Commissioner on the 1st days of April and October, respectively.

"Commissioners will notice these reports in their Annual Administration Reports, stating their opinions, in respect to each District Officer subordinate to them, respectively, as to the care and efficiency with which his half-yearly inspections have been carried out."

It has recently been ordered that these inspections should not be made at fixed times, but irregularly and without notice.

Securities of ministerial officers.

10. The following passage occurs in Circular Order No. 2 of September 1871 with reference to Return No. XXXVI.

"This return should in future be made to the Commissioners only, who should certify in their Annual Land Revenue Administration Reports, that the orders of Government regarding securities have been carried out in each of the districts of their divisions, respectively, explaining fully every case of failure."

Transfers of ditto.

11. If any transfers of Ministerial Officers are made under the provisions of Clauses 14 to 16, page 119, Board's Rules, they should be mentioned.

Commissioner's annual revenue statement.

12. A return for the year in the form of Return No. VII, and a memorandum of receipts on account of record fees in the Commissioner's office, as required by Clause 2, Section VII, page 211, Board's Rules, should be appended.

Merits of officers in Collector's opinion;

13. In an Appendix to each District Report is to be a statement with the following headings:—

1. Names of subordinate officers, arranged, in each class, in order of their merit, from a purely revenue point of view, according to Collector's judgment.
2. Dates from and to which employed.
3. Nature of employment.
4. Collector's opinion.

The names of all the officers subordinate to the Collector are to be entered in this statement classified as follows:—

(*a*). Covenanted officers who have passed the second standard examination.

(*b*). Covenanted officers who have passed the first standard examination.

(*c*). Covenanted officers who have not passed any examination.

(*d*). Uncovenanted officers who have passed the second standard examination.

(*e*). Uncovenanted officers who have passed the first standard examination.

(*f*). Uncovenanted officers who have not passed any examination.

and in Commissioner's opinion.

14. In like manner, as an Appendix to the Divisional Report, the Commissioner is to furnish a statement, with the following headings, for the whole division without distinction of districts; the classification of names is to be as in the district statement, the District Officers being, however, placed at the head of all—1. Names of all officers in the division, arranged, in each class, in order of their merit, from a purely revenue point of view, according to the Commissioner's opinion; 2. District in which employed; 3. Date from and to which employed; 4. Nature of employment; 5. Abstract of Collector's opinion; 6. Commissioner's opinion.

15. The instructions in the preceding clause have been modified, but not superseded by Circular Order No. 6 of December 1870, which runs as follows:—

"The Board observe that Commissioners are frequently apt to recommend officers for favorable notice, in their Yearly Land Revenue Report, on insufficient grounds. In all such future Reports, every gazetted officer employed in revenue work under a Commissioner should be placed by him in one of four classes, headed Bad, Average, Good, Very Good. In this last class only officers of exceptionally good qualifications should be entered, and remarks should be made only as regards those in the first and the last classes. As regards these, it should also be stated in detail what kind and what general amount of revenue business each officer has done during the year under report."

Vacating officer to leave memorandum.

16. When either a Collector or a Commissioner quits office towards the close of the year, he must prepare the statement required from him, under Clause 13 or 14 and 15 as the case may be, before he makes over charge to his successor. The duty of his successor, under such circumstances, is confined to a general expression of opinion upon the statement, unless he has sufficient ground for offering any detailed opinion.

17. Circular Order No. 17 of March 1869 is as follows:—

"The Board consider it exceedingly desirable that young officers should be encouraged to make themselves, as soon as

# NOVEMBER, 1873.



HON'BLE V. H. SCHALCH.

No. 7.

SECTION VII, Chapter XVIII of the Board's Rules is hereby cancelled, and the following substituted in its place :—

## SECTION VII.

*Annual Land Revenue Report.*

1. Each Commissioner's divisional report should begin by giving a memorandum of the date of the district reports and the date of their receipt.

2. This and any other preliminary matters which it may be necessary to touch upon, having been briefly disposed of, the report should proceed to its first main section, *settlement and collection of land revenue.*

3. Under this head should be described the classification of estates, according to the four-fold* division laid down by Government, the relative predominance of the several classes being noticed. Any important changes in the revenue-roll, whether within any class, or between class and class, should be accounted for. The state of the collections should then be briefly noticed. It is not necessary to go into every detail of arrear, real or factitious. The statements from each district enable the Board to analyse these. But any arrears of moment should be explained, and the state of collections in estates belonging to each of the four classes should be compared. Under this head, too, the balances of Government revenue on Wards' and attached estates should be commented on and explained. Here also should be noticed the remissions allowed; those written off as a

* 1. Permanently-settled estates.
2. Estates, the property of individuals, temporarily settled.
3. Government estates.
4. Ryotwari tracts.

November, 1873 — Rev. Cir.

matter of grace, as distinguished from those claimable as a matter of right, being fully accounted for (*vide* Circular Order No. 5 of October 1873). Irrigation, so far as it need be noticed in the land revenue report, should form a sub-head of this section. It must be borne in mind that in supplying the particulars required by this paragraph, it will not be necessary to give information that is apparent on the face of Return No. X. Statistics as such should be excluded; but any special features of the year's operations may be illustrated by figures. This, however, can be done without the lengthy analysis of demands, collections, and balances at present given.

4. Then should follow an account of the settlements in progress, with any observations that may suggest themselves as to the rates of settlement, the term, the persons settled with, the rights of tenants, and, generally, the policy pursued. Here also may be noticed any peculiarities in regard to malikana allowances.

5. Next should be noticed the management of Government estates held under khass management, and of ryotwari tracts. It has already been laid down that Government estates, which yield no rent, should nevertheless be included in Return XLI. Where there are many such unassessed estates, the causes of non-settlement should be explained. The working of tahsildari and other establishments of the kind should be specially reported on, as also the efficiency for this portion of their work of the recently sanctioned sub-divisional establishments of sub-deputies, kanungos, and surveyors, with their subordinates. Here, too, will be the place to introduce any remarks on local peculiarities of settlement or tenure.

6. So far of the first main section. The subjects noted in the margin should then be separately noticed in the order in which they are numbered, but only so far as illustrated by the figures of the year.

2. Registration of estates.
3. Operation of the sale-laws.
4. Partition of estates.
5. Redemption of land revenue.

It will not be necessary in each annual report to repeat *de novo* facts, or discussions of facts, already fully on record. The causes which have led to estates coming to the hammer during the year, should, as far as possible, be explained. Under the head

of Partitions, all cases pending more than two years should be noticed and accounted for.

7. The subjects marginally named should then be noticed each in a separate section. The management by Collectors of cases under Act X of 1870 should be specially commented upon. Under the head of rent-laws, in districts where Act X of 1859 is no longer in force, it will be necessary to detail any facts connected with the service of notices of enhancement or relinquishment, and this will be the place for any observation on the general relations between landlords and tenants. Circular Order No. 5, September 1873, prescribes the maintenace of an accurate record of notices of enhancement and relinquishment issued under Act VIII (B.C.) of 1869.

6. Acquisition of land for public purposes.
7. Settlement of waste lands.
8. Kanungos and patwaris.
9. Zemindari cesses.
10. Fractional payments of rent.
11. Rent-laws.

8. The report should conclude by noticing the minor subjects specified in the margin, the standing orders on which are here for convenience collected and republished.

12. Office inspections.
13. Securities and transfer of ministerial officers.
14. Sub-divisional treasuries.
15. Records.
16. Merits of officers.

9. Circular Order No. 8 of August 1870 thus lays down the instructions for district office inspections—

Office inspections.

"With a view to ensuring a more careful supervision by District Officers of the details of office management, the Board direct that in future every District Officer shall make a half-yearly inspection of all branches of his office, guiding his enquiries by the rules, so far as they are applicable, contained in Clauses 2 to 17, pages 174, 175, Board's Rules, which point out the principles on which Commissioners' inspections are to be conducted.

"Each District Officer will report the result of his examination in detail to the Commissioner on the 1st days of April and October, respectively.

"Commissioners will notice these reports in their Annual Administration Reports, stating their opinions, in respect to each District Officer subordinate to them, respectively, as to the care and efficiency with which his half-yearly inspections have been carried out."

November, 1873 — Rev. Cir.

It has recently been ordered that these inspections should not be made at fixed times, but irregularly and without notice.

Securities of ministerial officers.

10. The following passage occurs in Circular Order No. 2 of September 1871 with reference to Return No. XXXVI.

"This return should in future be made to the Commissioners only, who should certify in their Annual Land Revenue Administration Reports, that the orders of Government regarding securities have been carried out in each of the districts of their divisions, respectively, explaining fully every case of failure."

Transfers of ditto.

11. If any transfers of Ministerial Officers are made under the provisions of Clauses 14 to 16, page 119, Board's Rules, they should be mentioned.

Commissioner's annual revenue statement.

12. A return for the year in the form of Return No. VII, and a memorandum of receipts on account of record fees in the Commissioner's office, as required by Clause 2, Section VII, page 211, Board's Rules, should be appended.

Merits of officers in Collector's opinion;

13. In an Appendix to each District Report is to be a statement with the following headings:—

1. Names of subordinate officers, arranged, in each class, in order of their merit, from a purely revenue point of view, according to Collector's judgment.

2. Dates from and to which employed.

3. Nature of employment.

4. Collector's opinion.

The names of all the officers subordinate to the Collector are to be entered in this statement classified as follows:—

(*a*). Covenanted officers who have passed the second standard examination.

(*b*). Covenanted officers who have passed the first standard examination.

(*c*). Covenanted officers who have not passed any examination.

(*d*). Uncovenanted officers who have passed the second standard examination.

possible, fully and practically acquainted with everything relating to the survey maps and records (including the mehalwar and mauzawar registers), particularly with the manner in which property is sub-divided and shewn in the maps. A great deal of most useful information as to the tenure of land, &c., is contained in these documents. They are, moreover, constantly filed as exhibits and, if thoroughly understood by the Presiding Officer, are often of great assistance in the disposal of cases of many kinds. The Board, therefore, desire that Collectors and Commissioners will at once take such measures as will ensure the above. Commissioners, when on circuit, will carefully ascertain how far this Circular has been attended to, and will mention the subject in their Annual Report."

18. Divisional Reports need not notice the following subjects:—

(*a*). Mofussil tours of Commissioners and Collectors.

(*b*). Crops and weather, except in so far as the land revenue has been affected.

(*c*). Tea cultivation, with the same reservation.

(*d*). Conduct of Government suits,—this subject being separately reported on by the Legal Remembrancer.

(*e*). Development of Paper Currency, now fully treated by the Accountant-General.

(*f*). Collectorate libraries, except as a branch of office inspection, to be noticed if anything calls for special remark. 7-11-73.

9A. The special attention of Collectors is drawn to the necessity for making their initial estimates, (whether under Rule 6 or Rule 9), of the cost of land to be taken up, as accurate as possible. Careless estimates not only throw out the calculations of the department for which the land is to be acquired, but, if they err by excess, are likely, though in no way binding on Government, to prejudice the public interests by giving colour to extravagant claims at a later stage of the proceedings.

9B. If at any time before award or reference to the Civil Court, the Collector shall have reason to believe that the cost of acquisition will considerably exceed the estimate, he should at once stay proceedings and report the probability of such excess to the Executive Engineer, in the case of land required for Public Works purposes, or, in the case of land required for other departments or for a company, to the chief local representative of the department or company for which it is required, with the view that it may be ascertained whether the object sought cannot be otherwise secured, either by obtaining some other plot of land than that originally contemplated, or in any other way. 8-11-72.

Whenever proceedings under the Act are conducted by an Assistant or Deputy Collector empowered, under the provisions of Section 3, to act as a Collector, such officer shall, before making any tender of compensation to persons interested under Section 11, report his proceedings in view to obtain the approval and confirmation of the Collector of the District to the amount of compensation which he proposes to tender. 8-11-73.

19B. In cases where the amount of compensation which it is proposed to tender exceeds Rs. 10,000, a reference should be made to the Commissioner, whether the officer conducting the proceedings be the Collector himself or a subordinate empowered under Section 3 of the Act. In the former case, the Collector should, after making the requisite enquiries under Section 11, postpone his final award under the provisions of Section 12, and report his opinion on the case to the Commissioner, forwarding at the same time all documents which may seem necessary to enable that officer to judge of the propriety of the proposed award. Similarly, in the second case, the necessary papers should be forwarded to the Commissioner with the Collector's own opinion on the propriety of the tender proposed by the officer empowered under Section 3. The Commissioner may either confirm the proposed tender, or call for further information, if necessary, on any point.

19C. Commissioners and Collectors will be held responsible for these references being disposed of with despatch. Any unnecessary delay in dealing with such cases not only embarrasses the department for which the land is required, but may seriously enhance the price; for it has been ruled that, on a reference to the Civil Court, the Judge and Assessors are bound to consider the market-value of the land *at the time of the award of compensation by the Court.* Hence if, from any cause, the market-value rises in the interval while the papers are under consideration of the Commissioner or Collector, as the case may be, the original estimate may be greatly exceeded. And the knowledge that proceedings are pending may of itself tend to enhance the market-value of land. 8-11-73.

they err by excess, are likely, though in no way binding on Government, to prejudice the public interests by giving colour to extravagant claims at a later stage of the proceedings.

"9B. If at any time before award or reference to the Civil Court, the Collector shall have reason to believe that the cost of acquisition will considerably exceed the estimate, he should at once stay proceedings and report the probability of such excess to the Executive Engineer, in the case of land required for Public Works purposes, or, in the case of land required for other departments or for a company, to the chief local representative of the department or company for which it is required, with the view that it may be ascertained whether the object sought cannot be otherwise secured, either by obtaining some other plot of land than that originally contemplated, or in any other way."

For the first five lines of Rule 19A, substitute the following:—

"Whenever proceedings under the Act are conducted by an Assistant or Deputy Collector empowered, under the provisions of Section 3, to act as a Collector, such officer shall, before making any tender of compensation to persons interested under Section 11, report his proceedings in view to obtain the approval and confirmation of the Collector of the District to the amount of compensation which he proposes to tender."

"19B. In cases where the amount of compensation which it is proposed to tender exceeds Rs. 10,000, a reference should be made to the Commissioner, whether the officer conducting the proceedings be the Collector himself or a subordinate empowered under Section 3 of the Act. In the former case, the Collector should, after making the requisite enquiries under Section 11, postpone his final award under the provisions of Section 12, and report his opinion on the case to the Commissioner, forwarding at the same time all documents which may seem necessary to enable that officer to judge of the propriety of the proposed award. Similarly, in the second case, the necessary papers should be forwarded to the Commissioner with the Collector's own opinion on the propriety of the tender proposed by the officer empowered under Section 3. The Commissioner may either confirm the proposed tender, or call for further information, if necessary, on any point."

November, 1873
Rev. Cir.

"19C. Commissioners and Collectors will be held responsible for these references being disposed of with despatch. Any unnecessary delay in dealing with such cases not only embarrasses the department for which the land is required, but may seriously enhance the price; for it has been ruled that, on a reference to the Civil Court, the Judge and Assessors are bound to consider the market-value of the land *at the time of the award of compensation by the Court.* Hence if, from any cause, the market-value rises in the interval while the papers are under consideration of the Commissioner or Collector, as the case may be, the original estimate may be greatly exceeded. And the knowledge that proceedings are pending may of itself tend to enhance the market-value of land."

---

No. 9.

THE certificate required from disbursing officers on their contingent bills, under the orders of Government published in Accountant-General's Circular Order No. 268 of 25th March 1873, must in future be enfaced on bills debitable to the Wards' Rate Fund, where the bills include charges for postage, stationery, contingencies, &c.

It is also necessary for disbursing officers to give the details of expenditure, under the above heads, both in the vouchers, which must accompany the bill, and in the bills themselves.

Indents should at once be made on the Superintendent of Stationery for the form of Wards' bill, revised in accordance with this ruling.

---

A. MONEY, ESQ., C.B.

---

No. 10.

THE following order of the Government of India, in the Financial Department, No. 3767, dated 23rd October 1873, is published for the information and guidance of all officers in the Revenue Department:—

"Frauds were lately committed in the Stamp Department of a certain District Treasury, under circumstances which render it

expedient for the Governor-General in Council to publish the facts as a caution to all District and Treasury Officers.

"In pursuance of a conspiracy between the Stamp Accountant, several office clerks and the Treasurer's subordinates, and owing to the lax supervision of the Treasury Officer and Collector, stamp papers, sometimes endorsed with fictitious sale entries, and sometimes obtained from the Court records, were presented by one of the treasury officials under fictitious names with petitions for refund, and refunds were granted by the Treasury Officer. The stamps were then withdrawn from the records, not transmitted to the Commissioner of Stamps, but used over and over again for the purpose of obtaining refunds. Remarks on the Accountant-General's objection statement were drafted by the head clerk to the effect "that the Stamp Commissioner's receipt had not yet reached the office," or "that it would follow," and perfunctorily signed by the Treasury Officer.

"The Governor-General in Council would, therefore, take this opportunity to draw attention to Section 45, Act XVIII of 1869, under the provisions of which the *Collector* of the district alone can grant refunds of the value of stamps. Officers in charge of treasuries must accordingly refer to him for separate orders in every such case.

"His Excellency in Council also directs that when the Collector of a district sanctions a refund or renewal, he shall then and there record his reasons for granting such refund or renewal, shall punch or mark the stamped paper in such a way that it can never be presented again, and shall then forward it for destruction to the Commissioner (or Superintendent) of Stamps."

(*e*). Uncovenanted officers who have passed the first standard examination.

(*f*). Uncovenanted officers who have not passed any examination.

14. In like manner, as an Appendix to the Divisional Report, the Commissioner is to furnish a statement, with the following headings, for the whole division without distinction of districts; the classification of names is to be as in the district statement, the District Officers being, however, placed at the head of all—1. Names of all officers in the division, arranged, in each class, in order of their merit, from a purely revenue point of view, according to the Commissioner's opinion; 2. District in which employed; 3. Date from and to which employed; 4. Nature of employment; 5. Abstract of Collector's opinion; 6. Commissioner's opinion.

and in Commissioner's opinion.

15. The instructions in the preceding clause have been modified, but not superseded by Circular Order No. 6 of December 1870, which runs as follows:—

"The Board observe that Commissioners are frequently apt to recommend officers for favorable notice, in their Yearly Land Revenue Report, on insufficient grounds. In all such future Reports, every gazetted officer employed in revenue work under a Commissioner should be placed by him in one of four classes, headed Bad, Average, Good, Very Good. In this last class only officers of exceptionally good qualifications should be entered, and remarks should be made only as regards those in the first and the last classes. As regards these, it should also be stated in detail what kind and what general amount of revenue business each officer has done during the year under report."

16. When either a Collector or a Commissioner quits office towards the close of the year, he must prepare the statement required from him, under Clause 13 or 14 and 15 as the case may be, before he makes over charge to his successor. The duty of his successor, under such circumstances, is confined to a general expression of opinion upon the statement, unless he has sufficient ground for offering any detailed opinion.

Vacating officer to leave memorandum.

November, 1873
REV. CIR.

17. Circular Order No. 17 of March 1869 is as follows:—

"The Board consider it exceedingly desirable that young officers should be encouraged to make themselves, as soon as possible, fully and practically acquainted with everything relating to the survey maps and records (including the mehalwar and mauzawar registers), particularly with the manner in which property is sub-divided and shewn in the maps. A great deal of most useful information as to the tenure of land, &c., is contained in these documents. They are, moreover, constantly filed as exhibits and, if thoroughly understood by the Presiding Officer, are often of great assistance in the disposal of cases of many kinds. The Board, therefore, desire that Collectors and Commissioners will at once take such measures as will ensure the above. Commissioners, when on circuit, will carefully ascertain how far this Circular has been attended to, and will mention the subject in their Annual Report."

18. Divisional Reports need not notice the following subjects:—

(*a*). Mofussil tours of Commissioners and Collectors.

(*b*). Crops and weather, except in so far as the land revenue has been affected.

(*c*). Tea cultivation, with the same reservation.

(*d*). Conduct of Government suits,—this subject being separately reported on by the Legal Remembrancer.

(*e*). Development of Paper Currency, now fully treated by the Accountant-General.

(*f*). Collectorate libraries, except as a branch of office inspection, to be noticed if anything calls for special remark.

---

## No. 8.

THE following alterations in, and additions to, the "Instructions for the administration of the Land Acquisition Act X of 1870," have been approved by the Member in charge:—

"9A. The special attention of Collectors is drawn to the necessity for making their initial estimates, (whether under Rule 6 or Rule 9), of the cost of land to be taken up, as accurate as possible. Careless estimates not only throw out the calculations of the department for which the land is to be acquired, but, if

1874.

From The Supt. Board of Revenue L. P.

To

Dated 1 January 1874.

Despatched

Received 20 January 1874.

**Enclosures No.**

*General No.*

No.

Revenue Circular for the Month of December, 1873. —

---

J. Duffin
20/1/74

the fund for the general management of wards' and attached estates. 1-12-73.

5A.—Two months before the date on which any minor, who is being educated at a Government Wards' Institution, will attain his majority, the Collector shall report, through the Commissioner, to the Board of Revenue, the approaching termination of the trust, in order that intimation may be given to the Director of the Wards' Institution, and the necessary steps may be taken to realize any demands on account of the education of the minor. 5-12-73.

or to the District Collector if authorized to grant the original rowannah. 7-12-73.

1874.

*From*

*To*

*Dated* Sidney Mu.

*Dispatched*

*Received* 23-2-74

**Enclosures No.**

*General No.*

*No.*

Circular orders from Nos 7 to 8.
Mis. orders ship (No 2)
Sidney Mu.

---

In Duplicate
23-2-74

The enclosures may be filed -
1883
23/2/74

## DECEMBER, 1873.



### HON'BLE V. H. SCHALCH.

### No. 1.

IN lines 3, 4, and 5, Clause 5, Section V, page 345, Board's Rules, for the words "rate for establishments, travelling allowances, stationery, and postages levied from wards' and attached estates managed by the Revenue Department," substitute the words "the fund for the general management of wards' and attached estates." This change is made under the orders of Government.

### No. 2.

WITH reference to paragraphs 28 and 29 of the Instructions for the guidance of Collectors in the acquisition of land for public purposes, District Officers are requested to credit in future the value of revenue abated as compensation for land taken up under Act X of 1870, to "Miscellaneous Land Revenue," and to enter it under a new heading $f_1$, Table V of Return No. X, immediately after the heading $f$ "Sale of Government Estates."

### No. 3.

SETTLEMENTS of fisheries, whether the property of Government or otherwise, like settlements of estates consisting of land, should be reported to the Board for confirmation. But the form of report required by Section XII, page 287 of the Board's Rules, in the case of settlements of the latter kind, need not be submitted for the settlement of fisheries. It will be sufficient to shew in the report the number of the fishery mehal on the taujih; the geographical limits of the right; the term of the lease and the rent. The report should also explain briefly the nature of the fishing (*viz.*, the fish caught and the means used to catch

December, 1873

Rev. Cir.

them), the position of the lessee (*e.g.*, whether he is himself a fisherman or a speculator who intends to sublet to the actual catchers of fish), and the mode of settlement adopted, whether by sale to the highest bidder or otherwise.

## No. 4.

Government having called for the annual submission, with the Board's Land Revenue Report, of certain information in regard to demand and collection of land revenue, which is not to be obtained in the required form from Return No. X, it has become necessary that an additional Table VI should be submitted with that Return at the close of each financial year.

It should be submitted in the following form :—

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| Description of Revenue. | Arrear Demand for 1873-74. | Current Demand for 1873-74. | Total Demand for 1873-74. | Arrear Collections of 1873-74. | Current Collections of 1873-74. | Total Collections of 1873-74. | Remissions granted during the Year. | Balance outstanding at close of Year. |
| (*a.*)—From settled estates bearing revenue in past years. | | | | | | | | |
| (*b.*)—From settled estates added to revenue roll during year of report. | | | | | | | | |
| (*c.*)—From settled estates taken off the revenue-roll during the year of report. | | | | | | | | |
| (*d.*)—Collections from Government estates. | | | | | | | | |
| (*e.*)—Collections from ryotwary tracts. | | | | | | | | |
| (*f.*)—From sale of Government estates. | | | | | | | | |
| (*g.*)—Miscellaneous land revenue not included in the above. | | | | | | | | |
| Total ... | | | | | | | | |

# JANUARY, 1874.

## Hon'ble V. H. Schalch.

### No. 7.

Besides the information required by Circular Order No. 7 of April 1873, District Officers will, for the future, shew separately, in Return No. 31, the amounts that may have been expended during the year from the funds of each ward's or attached estate in the support of (1) charitable dispensaries and (2) schools.

### No. 8.

Clauses 3, 3a, 6 and 7, Section III, Chapter VIII, page 852 of the Board's Rules, are hereby cancelled, and the following substituted:—

3. Proprietors of estates situated in the districts of Chittagong and Sylhet, and assessed to a Government revenue not exceeding one rupee, and proprietors of holdings in Calcutta, Panchannagram and Chinsurah, may redeem all future payments by one payment of twenty-five times the revenue of such estates or holdings.

1874.

From The Board of Revenue Lower Provinces Bengal

To

Dated

Despatched

Received 5th March.

**Enclosures No.**

General No.

No.

Forwards copy of Revenue Circulars for February 1874

To Secretary

5-3-74

Mr Mayhew

Judl - Dept

6/3/74

3. Proprietors of estates situated in the districts of Chittagong and Sylhet, and assessed to a Government revenue not exceeding one rupee, and proprietors of holdings in Calcutta, Panchannagram and Chinsurah, may redeem all future payments by one payment of twenty-five times the revenue of such estates or holdings.

1874.

From Inspecting Board

To Govt. L. P.

Dated

Despatched

Received 24th Mar. 1874.

Enclosures No.

General No.

No. 1

Forwards Govt. Circulars for month of Feby 1874.

To Dublin.

24-3-74

This may be filed.

24/3/74

[illegible]

[illegible]

[illegible]

# FEBRUARY, 1874.

## Hon'ble V. H. Schalch.

*Erratum.*

*In line* 1 *of Boards' Circular Order No.* 8 *of January* 1874, *for* "852" *read* "152."

No. 1.

The Gov... of 1... n Financial Resolution No. 3750 ... g altered the wording of the ...ills for contingent charges, the ...t Bill prescribed in Circular ...s been modified.

...n the Superintendent of Stationery ...orm, which should invariably be used in ...

No. 3), FEBRUARY 1874.

2

No. 2.

The following form is prescribed as that in which District Officers should submit the reports on the working of the rules for carrying out the provisions of the Indian Coinage Act (XXIII of 1870) required by Circular Order No. 2 of November 1873:—

| 1 | | | | 2 | | | | 3 | | 4 | | 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Believed to be counterfeit. | | | | Believed to have been reduced in weight otherwise than by reasonable wearing. | | | | Believed to have lost by reasonable wearing more than two per cent. in weight. | | Considered unfit for further circulation by reason of obliteration of device, or for other cause. | | Remarks. |
| Rupees. | Half Rupees. | Quarter Rupees. | Two-anna Pieces. | Rupees. | Half Rupees. | Quarter Rupees. | Two-anna Pieces. | Rupees. | Half Rupees. | Quarter Rupees. | Two-anna Pieces. | |
| | | | | | | | | | | | | |

in which case Collectors should consider the possibility of converting the securities into a book debt in the Bank of Bengal in accordance with the Notification of the Government of India, Financial Department, No. 44, dated 10th January 1867, published at page 39 of the *Gazette of India* for that year. 2-3-74.

# MARCH, 1874.

HON'BLE V. H. SCHALCH.

## No. 1.

DISTRICT Officers are requested, when submitting, in accordance with Clause 1, Section XII, Chapter XX, page 287 of the Board's Rules, Abstract Statement No. 20, to shew in column 2 of Table B., in red ink, the rate per acre of each denomination of soil entered in column 1 of that Table in addition to the rate per beegha.

## No. 2.

THE following alteration has been made in Clause 12, Section I, Chapter XXV, page 341, Board's Rules—

After the words "in value" in the sixth line, substitute for the rest of the clause the following sentence—"in which case "Collectors should consider the possibility of converting the "securities into a book debt in the Bank of Bengal in accordance "with the Notification of the Government of India, Financial "Department, No. 44, dated 10th January 1867, published at "page 39 of the *Gazette of India* for that year."

## No. 3.

CLAUSE 4, Section VIII, Chapter XX, page 282 of the Board's Rules, having been cancelled by para. 8 of the revised orders No. 36A., dated 17th January 1874, circulated with letter No. 71A., dated 6th February last, the words in the latter part of Circular Order No. 3 of May 1872, as noted on the margin, should be expunged.

"and that arrangements for "its payment at future settle- "ments should continue to be "effected, at any rate, until "the Road Cess Act is in full "operation."

1874.

From The Superintendent
To of Board of Revenue
Dated L. P.
Despatched
Received 6th April
Rec'd 6th

**Enclosures No.**

General No.
No.

Forwards Revenue Circular March 1874.

Ex Duplicate.
P. Brennan
6-4-74

Attention is invited to Circular No 5, which may be adopted in accordance with the views of the Accountant General.

The other notes are not applicable to Myore.

11/4/74

I
C24

No. 19

1874.

*From* The Board of Revenue
Madras

*To*

*Dated*

*Despatched* 7 June

*Received* 22 June

**Enclosures No.**

*General No.*

*No.*

Revenue Circulars
for May 1874.

To Secretary.
22-6-74.

This may be filed.
The rule is not applicable
to Mysore.
23/6/74

Rev 22/61.

# MAY, 1874.

HON'BLE V. H. SCHALCH.

## CIRCULAR ORDER SLIP (No. 7), MAY 1874.

| Year. | Revenue. | | Charges. | | Total. | | Net. | |
|---|---|---|---|---|---|---|---|---|
| | Ordinary. | Extraordinary. | Ordinary. | Extraordinary. | Revenue. | Charges. | Surplus. | Deficit. |
| | | | | | | | | |

| Extract from Home Department of Govt. of India. | | Office to which the Proposition refers. | Nature of Charge. | | Proposition. | | | | | | Grounds of Proposition. | Local Government's Recommendation. | Orders of the Govt. of India. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Permanent. | | Temporary. | | | | | | Home Dept. | Finl. Dept. | |
| Number. | Date. | | Present Scale. | Proposed Scale. | Increase per Month. | Decrease per Month. | Period. | Increase per Month. | Period. | Decrease per Month. | | | Remarks. | Remarks. | Orders. |
| | | | | | | | | | | | | | | | |

1-5-74.

and 'Kharcha hisabs' of estates the property of individuals under Khas tehsil. 3-5-74.

May, 1874

Rev. Cir.

No. 2.

THE following extract from a recent order of Government is published for the information and guidance of District Officers in charge of estates under the management of the Court of Wards :—

"Until further orders, the surplus cash of ..... and (Wards) "estates in general are, as they accrue, to be invested in Govern- "ment securities, and not at all in the purchase of additional "estates."

---

No. 3.

As it is desirable to preserve "Kharcha hisabs" of estates, the property of private individuals, held under Khas tehsil, the following addition is made to heading V (b), Class A in the Appendix to Chapter XIII (page 213) of the Board's Rules :—

"and 'Kharcha hisabs' of estates the property of individuals "under Khas tehsil."

9
C 24.

187

*From*

*To* The Secretary of the Revenue Board

*Dated*

*Despatched*

*Received* 22 April

**Enclosures No.**

*General No.*

*No.*

Revenue Circular

Do Despatch.

22.4.-

Can now be filed.

22/4/26

I
C 24

No 233

187 .

From The Secretary

To Revenue Board
Madras.—

Dated

Despatched

Received 6th July.

ENCLOSURES NO.

General No.

No.

Forwards Revenue
Circulars for June 1874

To Dr Klein.
6/7/74

CIRCULAR ORDER SLIP (No. 8, JUNE 1874.

6.—Licensed Vendors at all Head-Quart[illegible] and Sub-[illegible] sional Stations, purchasing stamps of the to[illegible]alue of Rs. or upwards, at one time, are allowed a discount of Rs. $1\frac{1}{2}$ per cent. But no discount is allowed on pur[illegible] exceed stamp of which the value is more than Rs. 75. Stamps of that value are always procurable from the Collector Sub-Divisional Officers.

receipt, custody, issue from the Collector's store, retail. 3-6-74.

# MAY, 1874.

## HON'BLE V. H. SCHALCH.

### No. 1.

UNDER instructions from Government, the following form of application is substituted for the one now subjoined to Clause 3, Chapter VI, Section X, page 127 of the Board's Rules:—

| Year. | REVENUE. | | CHARGES. | | TOTAL. | | NET. | |
|---|---|---|---|---|---|---|---|---|
| | Ordinary. | Extraordinary. | Ordinary. | Extraordinary. | Revenue. | Charges. | Surplus. | Deficit. |
| | | | | | | | | |

| Extract from Home Department of Govt. of India. | | Office to which the Proposition refers. | Nature of Charge. | | Proposition. | | | | | | Grounds of Proposition. | Local Government's Recommendation. | Orders of the Govt. of India. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Permanent. | | Temporary. | | | | | | Home Dept. | Finl. Dept. | |
| Number. | Date. | | Present Scale. | Proposed Scale. | Increase per Month. | Decrease per Month. | Period. | Increase per Month. | Period. | Decrease per Month. | | | Remarks. | Remarks. | Orders. |
| | | | | | | | | | | | | | | | |

May, 1874

Rev. Cir.

No. 2.

THE following extract from a recent order of Government is published for the information and guidance of District Officers in charge of estates under the management of the Court of Wards :—

"Until further orders, the surplus cash of ..... and (Wards) "estates in general are, as they accrue, to be invested in Govern- "ment securities, and not at all in the purchase of additional "estates."

---

No. 3.

As it is desirable to preserve "Kharcha hisabs" of estates, the property of private individuals, held under Khas tehsil, the following addition is made to heading V (b), Class A in the Appendix to Chapter XIII (page 213) of the Board's Rules :—

"and 'Kharcha hisabs' of estates the property of individuals "under Khas tehsil."

---

June, 1874
Rev. Cir.

will prepare and submit a general statement of the amounts of discount estimated to be paid in each District of his Division during the current official year, for which no provision has been made in the Budget estimates for 1874-75.

No. 4.

As it appears from reports received that a diversity of practice exists with respect to the levy of stamp duty on depositions and documentary exhibits in cases, Divisional and District Officers are requested to observe in future the following rule:—

Copies of depositions, and also copies of documents coming within the description of documents mentioned in Clause 9, Schedule I, Act X of 1870, as "accounts, statements, reports, or the like," taken out of any Civil or Criminal or Revenue Court or office, or from the office of any Chief Officer charged with the executive administration of a Division, should bear a stamp under the provisions of the aforesaid clause, the value of which should be computed according to the number of words contained in the deposition or document, at the rate of eight annas per every 360 words, or fraction of 360 words.

Copies of documents not falling within the above-mentioned description are dutiable under Clause 23, Schedule I, Act XVIII of 1869. For example, the copy of a Bill of sale should be stamped under the latter Act, while the copy of an Ameen's report would require a stamp under Clause 9, Schedule I of Act VII of 1870.

No. 5.

District Officers are requested in future to show in the column of remarks of Register No. XXVI how lands the property of Government have been acquired, whether under the Land Acquisition Act or by private purchase, and the dates on which such lands were acquired.

No. 6.

Salt char-chittee forms will, in future, be printed with a counterfoil, and bound up in books of 100 each. Before the

June, 1874

REV. CIR.

books are issued by the Collector to wholesale vendors, the pages must be signed, sealed, and numbered as prescribed in Rule 2 at page 17 of the Salt Manual.

When a wholesale vendor returns a Rowannah to the Collector on completion of the sale of the salt covered by it, he must at the same time return the counterfoils of the chars under which the salt has been sold.

1/
C. 24.

1874.

*From* Bd. of Revenue
Lower Provinces
Bengal

*Dated*

*Despatched*

*Received* 10th Sept.
Rec. 10th

**ENCLOSURES NO.**

*General No.*
*No.*

Forwards Circular order Slip (No. 9) Aug. 1874.

To Secretary
10-9-74

Secy
10/9/74

Rev 9/9/74

## CIRCULAR ORDER SLIP (No. 9), AUGUST 1874.

1. The power of sanctioning permnent settlements and settlements of estates of which the anual jumma is above Rs. 25,000 is reserved to the Goverment. The power of sanctioning temporary settlements will b exercised as below—

| | |
|---|---|
| If the jumma assessed does not exceed Rs. 2,000, and the term of settlement is for the period fixed for the settlements in the district ... ... ... ... | By Ommissioners of Revenue. |
| If the jumma assessed does not exceed Rs. 25,000 ... ... ... ... | By the Board of Revenue. |
| All other settlements ... ... | By Government. |

All orders passed by any authority regarding settlements will be open to appeal according to law, and to revision by superior authority without appeal, unless such revision by executive authority is barred by law.

2. The orders contained in this section apply to ordinary settlements and re-settlements of estates, and not to first settlements of waste land, which are subject to special rules. 1-8-74.

the Board and the Government.

proper channel to the sanctioning authority.

36A.—In cases referred to a Court in which costs have been decreed against Government, the amount of the costs should be entered in the abstract bill in Appendix I, after the item "expenses incurred in taking up the land," under the heading "add amount of costs decreed against Government." Costs decreed to Government, although realized from the owner of the land by deduction from the amount of compensation paid, being of the nature of advances recovered, should not be taken *in abatement of the price paid for the land*, and therefore should not be shown in the body of the abstract. The amount, however, with an explanatory note, should be entered in the column of remarks, and should also be distinctly credited in the treasury cash accounts. Subjoined are specimen forms of bills drawn up in conformity with the above rule. 3-8-74.

## JUNE, 1874.

### HON'BLE V. H. SCHALCH, C.S.I.

#### No. 1.

AS some misconception has been found to prevail in regard to the levy of zemindaree dâk cess from estates under the direct management of the Collector, attention is drawn to clause 3, section VIII, chapter XX, page 282 of the Board's Rules, which lays down that such estates are not exempted from the payment of the rate under Section III, Act VIII (B.C.) of 1862. The Collector managing a Government estate is exactly a "zemindar, sudder farmer *or other person* paying rent to Government" within the meaning of the Act.

#### No. 2.

IT appears that, under the law, the covenant contained in a lease granted to a farmer of a Government estate, not to sell the estate, or to under-lease it, either wholly or in part, does not protect the lease from sale by the Civil Court on execution of decree. The practical effect of this is that the Courts may often substitute in the place of a farmer carefully selected by the Government any man, be his character what it may, who simply bids highest at the sale. To remedy this defect, the Member in charge desires that in future farming leases a clause should be added reserving to the Collector a right to cancel the deed on the farmer becoming bankrupt, or allowing the lease to be sold in execution.

### A. MONEY, ESQ., C.B.

#### No. 3.

Stamps.

THE result of the experimental introduction of the system of *official* vend of Court Fees Stamps, with reference to Act VII of 1870, in the Dis-

June, 1874
Rev. Cir.

tricts of the Lower Provinces, having shewn that the convenience of the public cannot be sufficiently met thereby, the sanction of Government has now been obtained to revert, in all Districts (excepting Calcutta, where special salaried vendors are appointed), to the former system of sale by *licensed* vendors.

2*nd*.—It is accordingly necessary to cancel para. 6 of the Rules under Section 27 of Act VII of 1870, published with the Board's Circular Order No. 8 of June 1872, and to substitute for it the following Rule:—

"6.—Licensed Vendors at all Head-Quarters and Sub-Divisional Stations, purchasing stamps of the total value of Rs. 25 or upwards, at one time, are allowed a discount not exceeding 1½ per cent. But no discount is allowed on purchase of any stamp of which the value is more than Rs. 75. Stamps above that value are always procurable from the Collector and from Sub-Divisional Officers."

3*rd*.—Also, for the words "receipt and custody" in para. 4 of the present Rules, the following words are to be substituted:—"receipt, custody, issue from the Collector's store, and the retail†" * * * *

4*th*.—The Commissioner of each Division will make the necessary arrangements for reverting to the system of licensed vend, inviting vendors to apply, through the District Officers, for licenses to sell Court Fees Stamps on a fixed discount allowance of 1½ per cent.

5*th*.—The sanction of Government has also just been received to the continuance of payment of discount at 6¼ per cent. on the sale of the special description of paper referred to in the Board's Circular Order No. 14 of November 1872, to be used for documents under Act VII of 1870; and local Officers are directed to carefully supervise the working of the scheme, to ascertain whether any extortion is practised by vendors of the paper in demanding from purchasers more than the fixed price of 1 pice per sheet.

6*th*.—With reference to these instructions, each Commissioner

---

NOTE.—Rule 7A in Section IV of Chapter XXI of the Board's Rules is not, however, applicable.

orders of Government, for the form of Register required to be kept by every ex-officio or licensed vendor of stamps.

| Serial number of Stamp. | Date of Sale. | Value of Stamp. | Name and Residence of Purchaser. | Remarks. |
|---|---|---|---|---|
| | | | | |

5. Discount on purchases of Court Fees Stamps is to be paid according to the instructions contained in the Board's Circular Order No. 3 of June 1874.

---

No. 3.

In cases referred to the Court under Section 15, Act X of 1870, after the Court's award of compensation has been declared, the costs of the proceedings are made to fall either on the Collector, or the parties interested, according as the amount awarded does, or does not, exceed the sum tendered by the Collector; and as, in such cases, a want of uniformity of practice exists in the mode of showing the amount of costs in the abstract bill contained in Appendix I of the Directions for the guidance of the officers of the Revenue Department in the Acquisition of Land, the Member in charge directs the addition of the following rule to para. 36 of those Directions:—

36A.—In cases referred to a Court in which costs have been decreed against Government, the amount of the costs should be entered in the abstract bill in Appendix I, after the item "expenses incurred in taking up the land," under the heading "add amount of costs decreed against Government." Costs decreed to Government, although realized from the owner of the land by deduction from the amount of compensation paid, being of the nature of advances recovered, should not be taken *in abatement of the price paid for the land*, and therefore should not be shown in the body of the abstract. The amount, how-

August, 1874 — Rev. Cir.

ever, with an explanatory note, should be entered in the column of remarks, and should also be distinctly credited in the treasury cash accounts. Subjoined are specimen forms of bills drawn up in conformity with the above rule.

## APPENDIX I.

(See Paragraphs 36 and 37 of Instructions.)

No. of 187 .

*Bill for Expenditure incurred by the Collector of for Land taken for under Act X of* 1870, *as per Declaration No. of* 187 .

| Amount of estimate sanctioned. | Rs. | A. | P. |
|---|---|---|---|
| * Amount of bills already passed on this account. To expenditure incurred in taking up the land, &c., referred to in the undermentioned abstract ... ... ... | 135 | 0 | 0 |
| Total ... | 135 | 0 | 0 |

* This need only be inserted when monthly bills are submitted.

*Collector.*

ABSTRACT.

| For what purpose. | Village, zillah or locality. | Total area of land taken up, in acres. | Nature of charges. | Total value of the property taken up. Rs. | A. | P. | Remarks. |
|---|---|---|---|---|---|---|---|
| | | | Amount allowed by abatement of revenue | 0 | 0 | 0 | |
| | | | Amount paid in cash ... | 100 | 0 | 0 | |
| | | | Total amount of compensation as per award | 100 | 0 | 0 | |
| | | | Add expenses incurred in taking up the land | 15 | 0 | 0 | |
| | | | Add amount of costs decreed against Government ... ... | 20 | 0 | 0 | |
| | | | Grand Total ... | 135 | 0 | 0 | |

*Collector.*

# APPENDIX I.

(See Paragraphs 36 and 37 of Instructions.)

No. of 187 .

*Bill for Expenditure incurred by the Collector of for Land taken for under Act X of* 1870, *as per Declaration No. of* 187 .

| Amount of estimate sanctioned. | Rs. | A. | P. |
|---|---|---|---|
| * Amount of bills already passed on this account. To expenditure incurred in taking up the land, &c., referred to in the undermentioned abstract ... ... ... | 115 | 0 | 0 |
| Total ... | 115 | 0 | 0 |

* This need only be inserted when monthly bills are submitted.

*Collector.*

ABSTRACT.

| For what purpose. | Village, zillah or locality. | Total area of land taken up, in acres. | Nature of charges. | Total value of the property taken up. Rs. | A. | P. | Remarks. |
|---|---|---|---|---|---|---|---|
| | | | Amount allowed by abatement of revenue | 0 | 0 | 0 | The costs decreed to Government amounted to Rs. 20. |
| | | | Amount paid in cash ... | 100 | 0 | 0 | |
| | | | Total amount of compensation as per award | 100 | 0 | 0 | |
| | | | Add expenses incurred in taking up the land | 15 | 0 | 0 | |
| | | | Grand Total ... | 115 | 0 | 0 | |

*Collector.*

I
C 24.

1874.

*From* The Board of Ex...

M.

*To*

*Dated*

*Despatched*

*Received* 23 Sept.

**ENCLOSURES NO.**

*General No.*

No.

Inward Rev.
Issue Circulars
for August 1874

Ex Draftsp.
23-9-74

# AUGUST, 1874.

## Hon'ble H. L. Dampier.

### No. 1.

With reference to the Resolution of the Government of Bengal, Revenue Department, dated 18th June 1874, subsequently modified by Government Order No. 1617 of 23rd July 1874, the amendments noted below are made in the Board's Rules:—

1*st*.—For Section IX, Chapter VIII (page 154), which was rescinded by Circular Order No. 2 of September 1872, substitute the following:—

1. "The power of sanctioning permanent settlements and "settlements of estates of which the annual jumma is above "Rs. 25,000 is reserved to the Government. The power of "sanctioning temporary settlements will be exercised as below—

| | |
|---|---|
| "If the jumma assessed does not exceed Rs. 2,000, and the term of settlement is for the period fixed for the settlements in the district ... ... ... ... | By Commissioners of Revenue. |
| "If the jumma assessed does not exceed Rs. 25,000 ... ... ... ... | By the Board of Revenue. |
| "All other settlements ... ... | By Government. |

"All orders passed by any authority regarding settlements will "be open to appeal according to law, and to revision by superior "authority without appeal, unless such revision by executive "authority is barred by law.

2. "The orders contained in this section apply to ordinary "settlements and re-settlements of estates, and not to first settle- "ments of waste land, which are subject to special rules."

August, 1874
Rev. Cir.

*2nd.*—Expunge the words "the Collector and" in the first line of Clause 18, Section IX, Chapter XX (page 285), and after the word "Commissioner" add "the Board and the Government."

*3rd.*—For the words "Commissioner's Office to the Board" in the 2nd and 3rd lines of Clause 1, Section XII, Chapter XX (page 287), substitute "proper channel to the sanctioning authority."

*4th.*—Circular Order No. 3 of December 1872 is hereby cancelled, and District Officers are requested to re-submit Return No. XII.

---

A. Money, Esq., C.B.

---

No. 2.

Circular Order No. 3 of January 1871.
Circular Order No. 4 of August 1871.

In supersession of the Circular Orders marginally cited, the following orders are issued for the guidance of Divisional and District Officers:

2. The existing rules regarding payment of discount contained in Clause 1, Section V, Chapter XXI of the Board's Rules, apply to Stamps of Class II alluded to in para. 7 of the General Rules issued* by Government under Section 48 of Act XVIII of 1869.

* *Vide* page 1657 of *Calcutta Gazette*, dated 14th September 1870.

3. As regards Stamps of Class I (adhesive stamps), the rates of discount allowable are those noted in para. 6 of the Rules issued by Government and cited above. Clause 6, Section V, Chapter XXI of the Board's Rules is therefore cancelled, except as regards the latter portion added by Circular Order No. 2 of August 1873.

4. As regards para. 11 of the Rules above referred to, the following headings should be adopted, in accordance with the

I
C24.

1874.

From Superintendent
Board of Revenue
L. P.

To

Dated

Despatched

Received 6th Oct

ENCLOSURES NO.

General No.
No.

Revenue Circular
Order Slip (No 10)
September 1, 1874.

Wm Dunstan
6-10-74

Returned
Revenue Circulars
Must may be
filed -
WD
6/10/74

## CIRCULAR ORDER SLIP (No. 10), SEPTEMBER 1874.

32A.—If salt, originally intended to be taken out of the excepted limits described in clause 4 of the Government Notification at page 2 of the Manual under a special pass, be landed in such limits for the convenience of the trade, the alteration in the destination must be reported to the Board's office, and the special Rowannah returned within 48 hours from the time that the salt was landed. The owner, however, shall be at liberty to refer to it in taking out protective documents for such portion of the salt as he may subsequently determine on removing within limits. Should a portion only of the salt, originally covered by the special Rowannah, be landed or sold in the aforesaid excepted limits, an exchange Rowannah, after the manner provided in Section 28 of these Rules, must be taken out to cover the remaining portion of the salt which goes out of such limits. Any person failing to comply with the provisions of this Rule as regards the return, within the period of 48 hours, to the office of the Board of Revenue, of the special Rowannah in the case hereinbefore mentioned, in which this document is no longer required as a protection for the salt specified therein, shall be liable to a fine not exceeding Rs. 500.

Certificates taken out for the removal of salt from shipboard, or from bonded golas, to places within the excepted limits, must also be returned to the Board's office within 48 hours from the time the salt is landed in such places; and the holder of any certificate who fails so to return it, shall be liable to a fine not exceeding Rs. 500. 1-9-74.

# SEPTEMBER, 1874.

## A. MONEY, ESQ., C.B.

### No. 1.

THE following should be substituted for Rule 32A at page 8 of the Salt Manual :—

32A.—If salt, originally intended to be taken out of the excepted limits described in clause 4 of the Government Notification at page 2 of the Manual under a special pass, be landed in such limits for the convenience of the trade, the alteration in the destination must be reported to the Board's office, and the special Rowannah returned within 48 hours from the time that the salt was landed. The owner, however, shall be at liberty to refer to it in taking out protective documents for such portion of the salt as he may subsequently determine on removing within limits. Should a portion only of the salt, originally covered by the special Rowannah, be landed or sold in the aforesaid excepted limits, an exchange Rowannah, after the manner provided in Section 28 of these Rules, must be taken out to cover the remaining portion of the salt which goes out of such limits. Any person failing to comply with the provisions of this Rule as regards the return, within the period of 48 hours, to the office of the Board of Revenue, of the special Rowannah in the case hereinbefore mentioned, in which this document is no longer required as a protection for the salt specified therein, shall be liable to a fine not exceeding Rs. 500.

Certificates taken out for the removal of salt from shipboard, or from bonded golas, to places within the excepted limits, must also be returned to the Board's office within 48 hours from the time the salt is landed in such places ; and the holder of any certificate who fails so to return it, shall be liable to a fine not exceeding Rs. 500.

## AUGUST, 1874.

### A. MONEY, ESQ., C.B.

No. 4.

IT having been brought to the notice of the Board that the practice observed in the different districts in weighing gunja exported from Rajshahye is not uniform, the attention of District Officers is called to Clause 18, Section XVII, Chapter V, page 78, Board's Rules, which directs that the gunja bundles should be weighed in the same form as they were despatched from the exporting district.

No. 5.

IT having been decided by Government that refunds of the value of judicial stamps may be allowed under circumstances of special and unusual hardship, the Member in charge requests all Divisional and District Officers to note carefully the following orders for their future guidance.

2. When an unused judicial or Court Fees stamp is tendered to a Collector for a refund of the value, he should ordinarily refuse to comply with the application; if, however, he considers that there are special grounds for allowing the refund, he should receive the stamp and report the case to the Board for the orders of Government, but he should in no case cancel the stamps till the refund has been sanctioned. In the event of the refund being disallowed, the Collector will return the stamp uncancelled to the applicant.

3. It must, however, be borne in mind that the above instructions do not apply to cases in which a Civil Court certificate may be filed according to Government Order* No. 2768, dated 30th

*Calcutta Gazette*, page 831, dated 6th May 1874, Part I.

August, 1874 — Rev. Cir.

April 1874, but refer only to applications unsupported by certificates for the refund of the money-value of Court Fee stamps. The existing rules for the renewal of such stamps remain in force.

---

No. 6.

The Member in charge desires to make known to District and Sub-Divisional Officers, for the sake of putting them on their guard, the orders of Government in a case of embezzlement of stamps, at a Sub-Divisional Treasury, touching the money-responsibility of the officers, through whose culpable neglect of rules the frauds were enabled to be committed without immediate detection.

The defalcations, consisting of a series of acts, amounted to Rs. 6,407, and were committed by the stamp mohurir, in whose charge the single-lock store of stamp was allowed to remain, in contravention of the rule that the Sub-Divisional Nazir should undertake that duty, and they continued undetected solely in consequence of the complete absence of any supervision on the part of the Sub-Divisional Officer over the stamp accounts, and of his utter disregard of the Board's Rules for the receipt, custody, and issue of stamps.

Under these rules, on receiving a fresh supply of stamp, that officer's duty was to count them and place them under double-locks, and add their quantity and value to the store account; and when delivering over any portion of his store to his salesman, the stamp mohurir, he was required to strike a balance, by deducting the quantity delivered from the amount in hand; and before issuing the fresh supply, it was incumbent on him to examine the mohurir's accounts, count the balance of stamps in his hands, and see that it agreed with the entry. He was further required to check daily the balance in the mohurir's Book of Receipts and Issues by comparing it with the Treasury Book, which showed the amounts daily paid into the Treasury by the mohurir. An observance of the first of these rules would have been a sure safe-guard against a portion of the deficit, and the remaining defalcations would have been impossible, had the other rules been duly followed.



August, 1874 — Rev. Cir.

But the rules were entirely set at naught. Stamps supplied from head-quarters were never brought to credit on the Sub-Divisional books; stamps received from the double-lock store were often not entered in the single-lock account; the sale proceeds of other stamps, the receipt of which from the double-lock store had been there shown, were not credited; and the daily balance was not attested by the Sub-Divisional Officer.

Of the sum embezzled, Rs. 2,177 were realized from the stamp mohurir and his surety, leaving a balance of Rs. 4,230, which the Government has now ordered should be recovered from the Sub-Divisional Officer and the Nazir, according to their respective degrees of responsibility, namely, Rs. 3,990 from the former, and Rs. 240 from the latter.

In communicating this order of Government, the Member in charge takes the opportunity of repeating the warning conveyed in previous Circulars that every officer in charge of stamps will be held personally liable for any loss that may occur during his incumbency owing to his neglect of rules.

*Statement of Civil Suit Decrees passed in favor of Government or Court of Wards, realized and outstanding in the District of*

*for the month of* 187 .

| 1 | 2 | 3 | 4 | 5 | 6 | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Number of case or Appeal and of what Year. | Parties to suit. | By what Court tried. | Value of case or Appeal. | Date of Decree. | Amount decreed as per Court's Decree. | Principal. | Date of Execution. | Costs of Execution. | Further interest accrued on the amount in total of column 6 up to date. | Total of columns 6, 8, 9. | Realized and credited into the Treasury up to the end of the preceding month. | Realized and credited this month. | Total realized. | Balance, difference of columns 10 and 13. | Remitted by the Board or other authority. | Net Balance. | Remarks explaining the steps taken on each occasion for the recovery of the balance in column 16, or why it could not be realized. |
| | | | | | | Interest. | | | | | | | | | | | |
| | | | | | | Costs. | | | | | | | | | | | |
| | | | | | | Total amount decreed. | | | | | | | | | | | |

*N.B.*—This statement should include, not only the cases decided wholly or in part in favor of Government or the Court of Wards, whether execution has been taken out or not, but of all decrees outstanding in which the sums decreed have not been realized or remitted. The column of remarks must shew, in detail, and with dates, every step taken in the month towards realization, and, if possible, the result of each step. Where there are no unexecuted decrees pending, the statement should be submitted blank.

3-9-74.

| Description of Returns. | When required. | On what date. | Form. |
|---|---|---|---|
| Statement of civil suit decrees. | Monthly ... | Not later than the 15th of the month next ensuing. | Appendix B. |
| Statement shewing the amount expended, &c. | Annually... | Not later than the 30th of the month next ensuing after the close of the year. | Do. C. |
| Abstract statement of outstanding decrees, &c. | Ditto ... | Ditto ditto ... | Do. D. |

3-9-74.

The Legal Remembrancer shall maintain and submit with his Annual Report returns of percentage allowed by him in all districts to Government Pleaders. 3-9-74.

32B.—Within twenty-four hours after the completion of deliveries of salt from board ship, upon Rowannahs and Certificates, the holders thereof must present them at the Board's office for the purpose of having the endorsements, made on them by the Preventive Officers, examined. Chellans will then be granted with regard to such Rowannahs as would require them according to Section 34 of the Rules. This Rule will not prevent salt merchants removing their salt-laden boats from the ships'. side to safe and convenient places in the river, under the boat-notes previously granted by the Preventive Officers. Any person failing to comply with the provisions of this Rule shall be liable to a fine not exceeding Rs. 100. 4-9-74.

## SEPTEMBER, 1874.

HON'BLE H. L. DAMPIEE.

No. 2.

CHAPTER XVIII of the Board's Rules relating to "Returns" has become so disfigured by additions and alterations, that the Member in charge considers it necessary to circulate the accompanying re-print of it, which includes all corrections up to date. In order that the general Index attached to the Board's Rules may still be useful in connexion with this chapter as re-printed, the numbering of the pages as it stands in the volume of the Board's Rules has been adhered to. The large figures in the margin of the re-print shew the exact place at which the page bearing that number begins in the original edition of the chapter.

In future the sections and clauses of this chapter, as they stand in the re-print, should be referred to; and the re-printed copy should be kept corrected up to date.

---

No. 3.

THE Monthly Return in the form of Register* No. 31 and the Quarterly Return made to the Legal Remembrancer under clause 26, section 2, chapter III, page 40 of Board's Rules, are cancelled, and the following Monthly Return is substituted for Form B, page 46—

*Note.—This does not necessarily dispense with the Register (31), which will still be maintained as required by clause 25, page 40.

*Statement of Civil Suit Decrees passed in favor of Government or Court of Wards, realized and outstanding in the District of*

*for the month of* 187 .

| 11 | Number of case or Appeal and of what Year. | | |
|---|---|---|---|
| 2 | Parties to suit. | | |
| 3 | By what Court tried. | | |
| 4 | Value of case or Appeal. | | |
| 5 | Date of Decree. | | |
| 6 | Amount decreed as per Court's Decree. | Principal. | |
| | | Interest. | |
| | | Costs. | |
| | | Total amount decreed. | |
| 7 | Date of Execution. | | |
| 8 | Costs of Execution. | | |
| 9 | Further interest accrued on the amount in total of column 6 up to date. | | |
| 10 | Total of columns 6, 8, 9. | | |
| 11 | Realized and credited into the Treasury up to the end of the preceding month. | | |
| 12 | Realized and credited this month. | | |
| 13 | Total realized. | | |
| 14 | Balance, difference of columns 10 and 13. | | |
| 15 | Remitted by the Board or other authority. | | |
| 16 | Net Balance. | | |
| 17 | Remarks explaining the steps taken on each occasion for the recovery of the balance in column 16, or why it could not be realized. | | |

*N.B.*—This statement should include, not only the cases decided wholly or in part in favor of Government or the Court of Wards, whether execution has been taken out or not, but of all decrees outstanding in which the sums decreed have not been realized or remitted. The column of remarks must shew, in detail, and with dates, every step taken in the month towards realization, and, if possible, the result of each step. Where there are no unexecuted decrees pending, the statement should be submitted blank.





2. The table subjoined to clause 26 will now stand thus :—

| Description of Returns. | When required. | On what date. | Form. |
|---|---|---|---|
| Statement of civil suit decrees. | Monthly ... | Not later than the 15th of the month next ensuing. | Appendix B. |
| Statement shewing the amount expended, &c. | Annually... | Not later than the 30th of the month next ensuing after the close of the year. | Do. C. |
| Abstract statement of outstanding decrees, &c. | Ditto ... | Ditto ditto ... | Do. D. |

3. For clause 10, section 4, chapter III, page 42, read—"The Legal Remembrancer shall maintain and submit with his Annual Report returns of percentage allowed by him in all districts to Government Pleaders."

---

A. Money, Esq., C.B.

---

No. 4.

The following should be added as Rule 32B (page 8) to the Salt Manual :—

32B.—Within twenty-four hours after the completion of deliveries of salt from board ship, upon Rowannahs and Certificates, the holders thereof must present them at the Board's office for the purpose of having the endorsements, made on them by the Preventive Officers, examined. Chellans will then be granted with regard to such Rowannahs as would require them according to Section 34 of the Rules. This Rule will not prevent salt merchants removing their salt-laden boats from the ships' side to safe and convenient places in the river, under the boat-notes previously granted by the Preventive Officers. Any person failing to comply with the provisions of this Rule shall be liable to a fine not exceeding Rs. 100.

1/C.24

187 4.

*From* The Board of Revenue

*To* L.D.

*Dated*

*Despatched*

*Received* 2nd Dec.

**ENCLOSURES NO.**

*General No.* ——— } 187 .
*No.*

Revenue Circular for October, 1874.

c/o Secretary.

2-12-74.

2/12/74

W.560

1874.

From

To The Superintendent

Board of Revenue L.I.

Dated

Despatched

Received 10 Oct

ENCLOSURES NO.

General No.

No.

Forwards a copy each of Revenue Circulars, and Cir. Order Slip for Sept. 1874

Geo Duffett

10-11-74

# OCTOBER, 1874.

## Hon'ble H. L. Dampier.

### No. 1.

The following is substituted for Clause 10A, Section IV, Chapter XI, page 176 of the Board's Rules, which is no longer necessary under the new rules for Sub-Divisional Treasure chests issued with Accountant-General's Circular No. 285, dated 1st August 1873:—

A permanent advance of Rs. 30 is allowed to every officer in charge of a Sub-Division to enable him to meet urgent contingent expenses, see Accountant-General's Circular Order No. 243, dated 13th May 1872.

### No. 2.

Under the orders of Government extracted below, No. 1889, dated 4th September 1874, the Circular Order No. 2 of May 1874, on the subject of the mode of dealing with the surplus profits of wards' estates, is cancelled:—

"The question of the disposal of surplus funds of wards' "estates may be considered from two points of view: there are "objections to investing such funds in adding to an already "overgrown estate, because of the impossibility of the landlord "and his tenants becoming properly acquainted, or having "interests in common; whilst on the other hand, the accumula-"tion of large sums of ready money (or of securities readily "convertible into money) offers great temptations to young "zemindars coming of age, and surrounded, as they not unfre-"quently are, by people whose interest and pleasure it is to "induce their patron to squander such savings. The advantage "which belongs to investments in land, in such cases, is that

October, 1874
Rev. Cir.

"land is not so easily convertible into money, and the feelings "of a young proprietor are against selling landed property "directly on coming of age.

"On these considerations the Lieutenant-Governor believes "the proper solution of the difficulty would be so to manage a "ward's affairs that there should be no surplus at the end of a "minority beyond such reasonable working balance as might be "required for working the estate and maintaining the house-"hold in fitting style. Nothing can be more appropriate than "for the Manager of a ward's estate to pay off outstanding "debts. But when an estate is clear of debt, a Manager should "understand that all he can save by economical administration "ought to be spent on the improvement of the estate and the "well-being of its inhabitants. Such surplus income as accu-"mulates might be expended on wells, small irrigation works, "tanks, roads, or on additions to the cultivated area of the "estates by reclaiming of waste. In certain cases the area of the "estate might be enlarged where such an addition would improve "the estate, or money might be expended on works for the "benefit of the tenantry, such as schools, hospitals, and the like. "The formation of really good establishments for the manage-"ment of village affairs, such as village accountants and watch-"men, and the laying out of money on the permanent improve-"ment of the land, such as on embankments, are also objects "which a Manager might well keep in view. The feeling "among good and economical Managers, that their paramount "duty is to amass a large cash balance for the minor whose estate "they may be administering, though certainly loyal on the "Manager's part toward the ward, may fail to operate for the "best interests of all concerned. As expressed by Sir George "Campbell, a well-managed estate under the Court of Wards "ought to be to the surrounding country a good example of "what a solvent, wisely-administered property should be.

"I am therefore to request that the Board's Circular No. 2 "of May 1874, which was issued under the authority of "Government Order No. 1041, dated the 5th idem, may be "withdrawn, and a revised Circular issued in accordance with "the present instructions."

October, 1874
Rev. Cir.

2. It has subsequently been explained by the Government that these orders are not intended to imply that a larger part of the surplus should be spent on the improvement of the estate, and the benefit of the tenantry, than a judicious and far-sighted landlord would be willing to expend for such purposes; and that there is no prohibition against the purchase of landed property, where such purchase would either improve the estate, or be for the general advantage of the ward, the orders in short contain an exposition of the principles by which the management should be guided in administering surplus funds, but they do not lay down hard and fast rules. Thus, for instance, though it would be quite contrary to the above policy to purchase additional land on account of an estate which had been much neglected, and where much in the way of material improvement required to be done, yet there will be no objection to such purchase when it can be shewn that everything which a prudent and far-seeing landlord would do for the improvement of the estate has been already done, and there is no other eligible way open for the investment of these funds, similarly in cases which so frequently occur in Bengal where a landlord has alienated his rights in perpetuity on the payment of a fixed yearly rent, it is clear that to spend all the surplus funds of the ward in improvements in these estates whence he can derive no benefit, would be going beyond what a judicious and good landlord would do; in such cases some other mode of investing the surplus profits of the estate should be adopted. In short, all the circumstances of each case must be carefully weighed under the recollection that a land-owner's first duty is to improve his estate, not in a merely selfish point of view for his own benefit, though that consideration should not be lost sight of, but likewise for the benefit of his tenantry.

3. Each estate should, however, keep in hand a sufficient sum of ready money to meet unforeseen contingencies.

October, 1874

Rev. Cir.

A. MONEY, ESQ., C.B.

No. 3.

THE introduction of the sub-charchittee system into the district of Backergunge having been sanctioned by Government, the following amendments are made in the Salt Manual :—

For the words "Orissa alone" in Clause 3, Rule 26, and the word "Orissa" in Rules 29 and 31, substitute "the Orissa Division and Backergunge."

No 644

1874.

From The Board of Rev. Lands Provinces

To

Dated

Despatched

Received 16th Dec.

Rec'd 16th

ENCLOSURES NO.

General No. } 187 .
No.

Revenue Circular
November 1874.

[illegible]

16-12-74.

10A.—A permanent advance of Rs. 30 is allowed to every officer in charge of a Sub-Division to enable him to meet urgent contingent expenses, see Accountant-General's Circular Order No. 243, dated 13th May 1872. 1-10-74.

the Orissa Division and Backergange. 3-10-74.

# NOVEMBER, 1874.

HON'BLE V. H. SCHALCH, C.S.I.

## No. 8.

UNDER recent orders from Government the Board of Revenue have been vested with authority to confirm permanent settlements in all cases in which the proprietors have a statutory right to a permanent settlement.

2. Clause 1, Section IX, Chapter VIII of Board's Rules is accordingly cancelled, and the following clause is substituted for it:—

"The power of sanctioning permanent settlements in cases in which the proprietors have a statutory right to a permanent settlement, is vested in the Board of Revenue. The power of sanctioning all other permanent settlements, and all temporary settlements of which the annual jumma exceeds Rs. 25,000, is reserved to the Government. The power of sanctioning temporary settlements will be exercised as below—

| | |
|---|---|
| If the jumma assessed does not exceed Rs. 2,000, and the term of settlement is for the period fixed for the settlements in the district, | By Commissioners of Revenue. |
| If the jumma assessed does not exceed Rs. 25,000, | By the Board of Revenue. |
| All other settlements, | By Government. |

All orders passed by any authority regarding settlements will be open to appeal according to law, and to revision by superior authority without appeal, unless such revision by executive authority is barred by law."

3. The following is added as Clause 3:—

"3. All summary settlements must be reported for the sanction of the Board."

November, 1874

Rev Cir.

No. 9.

Register No. 69, Section IV, Chapter XIV, page 225 of the Board's Rules: add a column after column 3, thus—'4. Date of order for the issue of process;' and alter the numbers of the other columns, 4 to 9, accordingly.

---

A. Money, Esq., C.B.

---

No. 10.

Government having sanctioned the removal of the Salt Pass Station from Sealdah to Chitpore at the terminus of the Eastern Bengal Railway, the following modification is made in the list of Pass Stations contained in the Government notification of the 22nd February 1869:—

In the place of the words "Sealdah, at the termini of the Eastern Bengal and Calcutta and South-Eastern Railways," substitute the words "Chitpore, at the terminus of the Eastern Bengal Railway."